

of friendship which unites their two people, and wishing to improve and extend the relations of commerce between their respective Dominions, have resolved to conclude a Treaty for that purpose, and have named as their Plenipotentiaries, that is to say:

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, the Most Honorable Henry Richard Charles Earl Cowley, Viscount Dangan, Baron Cowley, a Peer of the United Kingdom, a Member of Her Britannic Majesty's Privy Council, Knight Grand Cross of the Most Honorable Order of the Bath, Her Majesty's Ambassador Extraordinary and Plenipotentiary to the Emperor of the French; and Richard Cobden, Esquire, a Member of the British Parliament;

His Majesty the Emperor of the French, M. Baroche, Grand Cross of the Imperial Order of the Legion of Honor, &c., &c., &c., a Member of His Privy Council, President of His Council of State, provisionally charged with the Department of Foreign Affairs; and M. Rouher, Grand Officer of the Imperial Order of the Legion of Honor, &c., &c., Senator, his Minister and Secretary of State for the Department of Agriculture, Commerce, and Public Works;

Who, after having communicated to each other their respective full powers, found in good and due form, have agreed upon and concluded the following Articles:—

ARTICLE I.

His Majesty the Emperor of the French engages that on the following articles of British production and manufacture, imported from the United Kingdom into France, the duties shall in no case exceed thirty per cent. *ad valorem*, the two additional decimes included.

The articles are as follows:—

- Refined sugar;
- Turmeric in powder;
- Rock crystal worked;
- Iron forged in lumps or prisms;
- Brass wire (copper alloyed with zinc), polished or unpolished, of every description;
- Chemical productions, enumerated or non-enumerated;
- Extracts of dye-woods;
- Garancine;
- Common soap of every description, and perfumed soap;
- Stone-ware and earthen-ware, fine and common;
- China and porcelain-ware;
- Glass, crystal, mirrors, and plate-glass;
- Cotton yarn;
- Worsted and woollen yarn of every description;
- Yarns of flax and hemp;
- Yarns of hair, enumerated or non-enumerated;
- Cotton manufactures;
- Horse-hair manufactures, enumerated or non-enumerated;
- Worsted and woollen manufactures, enumerated or non-enumerated;
- Cloth hat;
- Manufactures of hair;
- Silk manufactures;
- Manufactures of waste and floss-silk;
- Manufactures of bark and all other vegetable fibres, enumerated or non-enumerated;
- Manufactures of flax and hemp;
- Mixed manufactures of every description;
- Hosiery;

Haberdashery, and small wares;
Manufactures of caoutchouc and gutta percha, pure or mixed;

Articles of clothing, wholly or in part made up; Prepared skins;

Articles of every sort manufactured from leather or skins, included or not under the denomination of small wares, fine or common;

Plated articles of every description;

Cutlery;

Metal-wares, whether enumerated or not;

Pig and cast-iron of every description, without distinction of weight;

Bar and wrought-iron, with the exception of the kinds specified in Article XVII;

Steel;

Machinery, tools, and mechanical instruments of every description;

Carriages on springs, lined and painted;

Cabinet-ware, carved work, and turnery of every description; worked ivory and wood;

Brandies and spirits, including those not distilled from wine, cherries, molasses, or rice;

Ships and boats;

With respect to refined sugar and chemical productions of which salt is the basis, the excise or inland duties shall be added to the amount of the above specified duties.

ARTICLE II.

His Imperial Majesty engages to reduce the import duties in France on British coal and coke, to the amount of fifteen centimes for the hundred kilogrammes, with the addition of the two decimes.

His Majesty the Emperor also engages, within four years from the date of the ratification of the present Treaty, to establish upon the importation of coal and coke by land and by sea, a uniform duty, which shall not exceed that which is fixed by the preceding paragraph.

ARTICLE III.

It is understood that the rates of duty mentioned in the preceding Articles are independent of the differential duties in favor of French Shipping, with which duties they shall not interfere.

ARTICLE IV.

The duties *ad valorem* stipulated in the present Treaty shall be calculated on the value at the place of production or fabrication of the object imported, with the addition of the cost of transport, insurance and commission, necessary for the importation into France as far as the port of discharge.

For the levying of these duties, the importer shall make a written declaration at the Custom House, stating the value and description of the goods imported. If the Custom House Authorities shall be of opinion that the declared value is insufficient, they shall be at liberty to take the goods on paying to the importer the price declared with an addition of five per cent.

This payment, together with the restitution of any duty which may have been levied upon such goods, shall be made within the fifteen days following the declaration.

ARTICLE V.

Her Britannic Majesty engages to recommend to Parliament to enable her to abolish the duties of importation on the following articles:—

Sulphuric acid, and other mineral acids; Agates and cornelians, set; Luciferes of every description; Percussion caps; Arms of every description; Jewels, set; Toys; Corks; Brocade of gold and silver; Embroideries and needle-work of every description; Brasses and bronze manufactures, and bronzed metal; Canes, walking canes or sticks, umbrella or parasol sticks, mounted, painted, or otherwise ornamented; Hats, of whatever substance they may be made; Gloves, stockings, socks, and other articles of cotton or linen, wholly or in part made up; Leather manufactures; Lace manufactured of cotton, wool, silk, or linen; Manufactures of iron and steel; Machinery and mechanical instruments; tools, and other instruments; Cutlery, and other articles of steel, iron, or cast iron; Fancy ornaments of steel and iron; Articles covered with copper by galvanic process; Millinery and artificial flowers; Raw fruits; Gloves, and other leather articles of clothing; Manufactures of caoutchouc and gutta percha; Oils; Musical instruments; Worsted and woollen shawls, plain, printed, or patterned; Coverlids, woollen gloves, and other worsted and woollen manufactures not enumerated; Handkerchiefs, and other manufactures not enumerated, of linen and hemp; Perfumery; cabinet-ware, carved work, and turnery of every description; Clocks, watches, and opera glasses; Manufactures of lead, enumerated or not enumerated; Feathers, dressed or not; Goat's, and other hair manufactures; China and porcelain-ware; Stone and earthen-ware; Grapes; Sulphate of quinine; Salts of morphine; Manufactures of silk, or of silk mixed with any other materials, of whatever description they may be; Articles not enumerated in the Tariff, now paying an *ad valorem* duty of ten per cent.; subject, however, to such measures of precaution as the protection of the public revenue may require, against the introduction of materials liable to Custom or Excise duties, in the composition of articles admitted duty free in virtue of the present paragraph.

ARTICLE VI.

Her Britannic Majesty engages also to propose to Parliament that the duties on the importation of French wine be at once reduced to a rate not exceeding three shillings a gallon, and that from the 1st April 1861, the duties on importation shall be regulated as follows:—

1. On wine containing less than fifteen degrees of proof spirit verified by Sykes's hydrometer the duty shall not exceed one shilling a gallon.
2. On wine containing from fifteen to twenty-six degrees, the duty shall not exceed one shilling and six pence a gallon.
3. On wine containing from twenty-six to forty degrees, the duty shall not exceed two shillings a gallon.
4. On wine in bottles, the duty shall not exceed two shillings a gallon.
5. Wine shall not be imported at any other ports than those which shall be named for that purpose before the present Treaty shall come into force; Her Britannic Majesty reserving to herself the right of substituting other ports for those which shall have been originally named, or of increasing the number of them.

The duty fixed upon the importation of wine at ports other than those named, shall be two shillings a gallon.

6. Her Britannic Majesty reserves to herself the power, notwithstanding the provisions of this Article, to fix the maximum amount of proof spirit which may be contained in liquor declared as wine, without, however, the maximum being lower than thirty-seven degrees.

ARTICLE VII.

Her Britannic Majesty promises to recommend to Parliament to admit into the United Kingdom merchandize imported from France, at a rate of duty equal to the excise duty which is or shall be imposed upon articles of the same description in the United Kingdom. At the same time the duty chargeable upon the importation of such merchandize may be augmented by such a sum as shall be an equivalent for the expenses which the system of excise may entail upon the British producer.

ARTICLE VIII.

In accordance with the preceding Article, Her Britannic Majesty undertakes to recommend to Parliament the admission into the United Kingdom of brandies and spirits imported from France, at a duty exactly equal to the excise duty levied upon home-made spirits, with the addition of a surtax of two pence a gallon, which will make the actual duty payable on French brandies and spirits eight shillings and two pence the gallon.

Her Britannic Majesty also undertakes to recommend to Parliament the admission of rum and tafia imported from the French Colonies, at the same duty which is or shall be levied, on these same articles imported from the British Colonies.

Her Britannic Majesty undertakes to recommend to Parliament the admission of paper-hangings imported from France, at a duty equal to the excise tax, that is to say, at fourteen shillings per hundred weight; and cardboard of the same origin, at a duty which shall not exceed fifteen shillings per hundred weight.

Her Britannic Majesty further undertakes to recommend to Parliament the admission of gold and silver plate imported from France, at a duty equal to the stamp or excise duty which is charged on British gold and silver plate.

ARTICLE IX.

It is understood between the two High Contracting Powers, that if one of them thinks it necessary to establish an excise tax or inland duty upon any article of home production or manufacture which is comprised among the preceding enumerated articles, the foreign imported article of the same description may be immediately liable to an equivalent duty on importation.

It is equally understood between the High Contracting Powers, that in case the British Government should deem it necessary to increase the excise duties levied upon home-made spirits, the duties on the importation of wines may be modified in the following manner:—

For every increase of a shilling per gallon of spirits on the excise duty, there may be, on wines which pay one shilling and six pence duty, an augmentation not exceeding one penny half-penny per gallon; and on wines which pay two shillings, an augmentation not exceeding two pence half-penny per gallon.

ARTICLE X.

The two High Contracting Parties reserve to themselves the power of levying upon all articles mentioned in the present Treaty, or upon any other article, landing or shipping dues, in order to pay the expenses of all necessary establishments at the ports of importation and exportation.

But in all that relates to local treatment, the dues and charges in the ports, basins, docks, roadsteads, harbours, and rivers of the two countries, the privileges, favours, or advantages which are or shall be granted to national vessels generally, or to the goods imported or exported in them, shall be equally granted to the vessels of the other country, and to the goods imported or exported in them.

ARTICLE XI.

The two High Contracting Powers engage not to prohibit the exportation of Coal, and to levy no duty upon such exportation.

ARTICLE XII.

The subjects of one of the two High Contracting Powers shall, in the Dominions of the other, enjoy the same protection as Native subjects in regard to the rights of property in trade-marks and in patterns of every description.

ARTICLE XIII.

The *ad valorem* duties established within the limits fixed by the preceding Articles shall be

converted into specific duties by a Supplementary Convention, which shall be concluded before the 1st of July 1860. The medium prices during the six months preceding the date of the present Treaty shall be taken as the bases for this conversion.

Duties shall, however, be levied in conformity with the bases above established—

1. In the event of this Supplementary Convention not having come into force before the expiration of the period fixed for the execution by France of the present Treaty;

2. Upon those articles the specific duties on which shall not have been settled by common consent.

ARTICLE XIV.

The present Treaty shall be binding for the United Kingdom of Great Britain and Ireland, so soon as the necessary legislative sanction shall have been given by Parliament, with the reserve made in Article VI. respecting wines.

Further, Her Britannic Majesty reserves to herself the power of retaining, upon special grounds, and by way of exception, during a period not exceeding two years, dating from the 1st of April 1860, half of the duties on those articles, the free admission of which is stipulated by the present Treaty.

This reserve, however, does not apply to articles of silk manufacture.

ARTICLE XV.

The engagements contracted by His Majesty the Emperor of the French shall be fulfilled, and the Tariffs previously indicated as payable on British goods and manufactures shall be applied, within the following periods:—

1. For coal and coke, from the 1st July 1860.

2. For bar and pig iron, and for steel of the kinds which are not subject to prohibition, from the 1st October 1860.

3. For worked metals, machines, tools, and mechanical instruments of all sorts, within a period which shall not exceed the 31st December 1860.

4. For yarns and manufactures in flax and hemp, from the 1st June 1861.

5. And for all other articles from the 1st October 1861.

ARTICLE XVI.

His Majesty the Emperor of the French engages that the *ad valorem* duties payable on the importation into France of merchandize of British production and manufacture, shall not exceed

a maximum of twenty-five per cent. from the 1st of October 1864.

ARTICLE XVII.

It is understood between the two High Contracting Powers, as an element of the conversion of the *ad valorem* duties into specific duties, that for the kinds of bar iron which are at present subjected on importation into France to a duty of ten francs not including the two additional decimes, the duty shall be seven francs on every hundred kilogrammes until the 1st of October 1864, and six francs from that period, including in both cases the two additional decimes.

ARTICLE XVIII.

The arrangements of the present Treaty of Commerce are applicable to Algeria, both for the exportation of her produce, and for the importation of British goods.

ARTICLE XIX.

Each of the two High Contracting Powers engages to confer on the other any favor, privilege, or reduction in the tariff of duties of importation on the articles mentioned in the present Treaty, which the said Power may concede to any third Power. They further engage not to enforce one against the other any prohibition of importation or exportation, which shall not at the same time be applicable to all other nations.

ARTICLE XX.

The present Treaty shall not be valid unless Her Britannic Majesty shall be authorized by the assent of Her Parliament to execute the engagements contracted by Her in the Articles of the present Treaty.

ARTICLE XXI.

The present Treaty shall remain in force for the space of ten years, to date from the day of the exchange of ratifications; and in case neither of the High Contracting Powers shall have notified to the other, twelve months before the expiration of the said period of ten years, the intention to put an end to its operation, the Treaty shall continue in force for another year, and so on from year to year, until the expiration of a year, counting from the day on which one or other of the High Contracting Powers shall have announced its intention to put an end to it.

The High Contracting Powers reserve to themselves the right to introduce by common consent into this Treaty, any modification which is not opposed to its spirit and principles, and the utility of which shall have been shown by experience.

ARTICLE XXII.

The present Treaty shall be ratified, and the ratifications shall be exchanged at Paris within the period of fifteen days, or sooner if possible.

In faith whereof, the respective Plenipotentiaries have signed it, and affixed thereto the seal of their arms.

Done in duplicate at Paris, the twenty-third day of January, in the year of our Lord one thousand eight hundred and sixty.

(L. S.) COWLEY.

(L. S.) RICHARD COBDEN.

(L. S.) V. BAROCHE.

(L. S.) F. ROUHER.

CONVENTION between Her Majesty and the Emperor of the French, supplementary to the Treaty of Commerce of January 23, 1860; with a Tariff annexed thereto.

Signed at Paris, October 12, 1860.

[Ratifications exchanged at Paris, October 25, 1860.]

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, and His Majesty the Emperor of the French, desiring to ensure the execution of the Treaty of Commerce concluded between them on the 23rd of January 1860, within the limits and in the manner contemplated by the Second Additional Article to that Treaty, have resolved to negotiate a first complementary arrangement in order to determine the specific or *ad valorem* duties which shall be imposed upon the goods of British origin and manufacture enumerated in the said Treaty, when imported into France; and they have for that purpose named as their Plenipotentiaries, that is to say:

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, the Right Honorable Henry Richard Charles Earl Cowley, Viscount Dangan, Baron Cowley, a Peer of the United Kingdom, a Member of Her Britannic Majesty's Most Honorable Privy Council, Knight Grand Cross of the Most Honorable Order of the Bath, Her said Majesty's Ambassador Extraordinary and Plenipotentiary to His Majesty the Emperor of the French; and Richard Cobden, Esquire, a Member of the British Parliament;

And His Majesty the Emperor of the French, M. Thouvenel, a Senator of the Empire, Grand Cross of His Imperial Majesty's Order of the Legion of Honor, &c., &c., &c., His Imperial Majesty's Minister and Secretary of State for Foreign Affairs; and M. Rouher, a Senator of the Empire, Grand Cross of His Imperial Majesty's Order of the Legion of Honor, &c., &c., &c., His Imperial Majesty's Minister and Secretary of State for Agriculture, Commerce, and Public Works;

Who, after having communicated to each other their respective full powers, found in good and

due form, have agreed upon the following Articles:—

ARTICLE I.

The articles of British origin or manufacture enumerated in the Tariff annexed to the present Convention, shall, when imported direct from the United Kingdom, under the French or the British flag, be admitted into France at the duties specified by the said Tariff.

ARTICLE II.

In order to establish the fact that the goods are of British origin or manufacture, the importer must present at the French Custom-house either an official declaration made before a British Magistrate exercising jurisdiction at the place of despatch, or a certificate granted by the chief officer of the Customs at the port of embarkation, or a certificate granted by the Consuls or Consular Agents of France at the places of despatch, or at the ports of embarkation. The above-mentioned Consuls or Consular Agents of France shall legalize the signatures of the British authorities.

ARTICLE III.

The importer of machines and mechanical instruments, complete or in detached pieces, of British origin or manufacture, shall be exempt from the obligation of producing at the French Customs any model or drawing of the imported article.

ARTICLE IV.

The importer of any goods of British origin or manufacture taxed *ad valorem*, must attach to the declaration verifying the value of that article, and to the certificate of origin, an invoice emanating from the manufacturer or from the seller, which shall show the real price, and shall be *signé* by a Consul or Consular Agent of France in the United Kingdom.

ARTICLE V.

When articles upon which an *ad valorem* duty is levied have been previously warehoused, the duty shall be levied according to the value of those articles at the time of their actual entry into France.

ARTICLE VI.

The importer against whom the French Customs may desire to exercise the right of pre-emption stipulated in the Treaty of the 23rd of January 1860, may, if he prefers to do so, demand a valuation of his goods by Experts.

The same demand may be made by the French Customs when they may not think fit to have immediate recourse to pre-emption.

ARTICLE VII.

If the result of such valuation by Experts should prove that the goods have not a value of five per cent. above that which has been declared by the importer, the duty shall be levied upon the amount of the declaration.

If the proved value is five per cent. above the value declared, the French Customs shall be entitled, at their choice, either to exercise the right of pre-emption, or to levy the duty on the value determined by the Experts.

This duty shall be increased by fifty per cent., as a fine, if the valuation of the Experts is ten per cent. above the declared value.

If the value, as determined by the arbitration, exceeds the declared value by five per cent., the costs of the inquiry by the Experts shall be defrayed by the declarant. In the contrary case, they shall be defrayed by the French Custom-house.

ARTICLE VIII.

In the cases contemplated by Article VI, the two arbitrating Experts shall be named, one by the declarant, the other by the local Chief of the French Customs Service. If there be difference of opinion between them, or if at the time of appointing the Experts the declarant shall require it, the Experts shall choose an Umpire. In default of agreement, this Umpire shall be appointed by the President of the Tribunal of Commerce at the port of importation, or, in his default, by the President of the Tribunal of Commerce at the nearest place.

The decision of the Arbitrators shall be given within the fifteen days which follow their nomination.

ARTICLE IX.

Independently of the duties of Customs, articles of goldsmith's work and of jewellery of British manufacture in gold, silver, platinum, or other metals, imported into France, shall be subject to the system of control established in that country for similar articles of domestic manufacture, and shall pay, if it becomes necessary, on the same basis as those, the duties of marking and guarantee.

ARTICLE X.

The Tariff annexed to the present Convention shall, independently of the articles already admissible under the Treaty of the 23rd of January last, be immediately applicable to refined sugar, to works in metal, to machines, to detached pieces of machines, to tools, and to mechanical instruments of every description.

ARTICLE XI.

The present Convention shall have the same duration as the Treaty concluded between the High Contracting Parties on the 23rd of January last, of which it is a complement.

ARTICLE XII.

The present Convention shall be ratified, and the ratifications shall be exchanged at Paris within fifteen days, or sooner if possible.

In witness whereof, the respective Plenipotentiaries have signed it, and have affixed thereto the seal of their arms.

Done, in duplicate, at Paris, the twelfth day of October, one thousand eight hundred and sixty.

(L. S.) COWLEY.

(L. S.) RICHARD COBBETT.

(L. S.) E. THOUVENEL.

(L. S.) F. BOUCHER.

[2714]

Tariff annexed to the Convention concluded on the 12th October 1860, between Great Britain and France.

Description of Articles.	RATES OF IMPORT DUTIES.			
	1860.		1864.	
METALS.	Fr.	o.	Fr.	e.
IRON:				
Ore of			Free	
Filings, slag and dross, from the forge		"	"	
Pig and fragments of old cast iron	2	50	100 kil.	2 00 100 kil.
Purified cast, called "mazde," and old broken wrought iron	3 25	"	2 75	"
Crude, in lumps or prisms, not freed from the dross	5 00	"	4 50	"
Bars, square, round, or flat; rails of all shapes and dimensions; angle and T iron; and wire, with the exceptions hereinafter mentioned	7 00	,	6 00	"
Hoops, of the thickness of 1 millimetre or less				
Sheet, rolled or hammered, exceeding 1 millimetre in thickness	8 50	"	7 50	"
In plates weighing 200 kilos or less, and of which the breadth does not exceed 1 metre 20 centimetres, nor the length 4 metres 50 centimetres				
In plates exceeding 200 kilogrammes in weight or 1 metre 20 centimetres in breadth, or 4 metres 50 centimetres in length	9 50	"	7 50	"
Sheet, thin, and black iron, in plates of 1 millimetre or less in thickness	13 00	"	10 00	"
(N.B.—Thin sheet and black iron in flat plates, cut out or trimmed in any way, to pay one-tenth more than rectangular plates.)				
Sheets, tinned, coppered, covered with zinc or lead	16 00	"	13 00	"
Wire, not exceeding $\frac{1}{10}$ th millimetres in diameter, whether tinned, coppered, or covered with zinc	14 00	"	10 00	"
STEEL:				
In bars of all kinds	15 00	"	13 00	"
Sheet, exceeding 2 millimetres in thickness	22 00	"	18 00	"
Sheet, not exceeding 2 millimetres in thickness, and wire, including bright wire for instruments	30 00	"	25 00	"
COPPER:				
Ore, filings and old broken articles			Free	
Ditto, and brass smelted, in pigs, bars, or plates		"	"	
Rolled or beaten into bars or sheets	15 00	100 kil.	10 00	100 kil.
Wire of all sizes, whether polished or not	15 00	"	10 00	"
Gilt or silvered, beaten, drawn, or rolled, and wire laid on thread or silk	100 00	"	100 00	"
ZINC:				
Ore, crude, calcined, or pounded, filings, and old broken articles			Free	
In pigs, bars, or plates	0 10	100 kil.	0 10	100 kil.
Rolled	8 00	"	4 00	"
LEAD:				
Ore and dross of all sorts, filings and old broken articles			Free	
In pigs, bars, or plates	3 00	100 kil.	"	
Rolled or sheet, alloyed with antimony, in pig, and type, old	5 00	"	3 00	100 kil.
TIN:				
Ore and metal in pigs, bars, or plates, filings and old broken articles			Free	
Alloyed with antimony (Britannia metal) in ingots	5 00	100 kil.	5 00	100 kil.
Pure metal or alloyed, beaten or rolled	6 00	"	6 00	"
BISMUTH:				
Crude			Free	

Description of Articles.	RATES OF IMPORT DUTIES.					
	1860.		1864.			
	Fr.	ce.	Fr.	ce.		
ANTIMONY :—						
Ore and sulphurated			Free			
Metal or regulus	8	00	100 kil.	6	00	100 kil.
NICKEL :—						
Ore and speiss			Free			
Pure, and alloyed with other metals, especially copper or zinc (argentine or German silver) in ingots or pigs			Free			
Ditto, ditto, rolled or drawn	15	00	100 kil.	10	00	100 kil.
MANGANESE :—						
Ore						
ARSENIC :—			Free			
Metallic			Free			
ORES :—						
Not enumerated						
METAL MANUFACTURES.						
CAST IRON :—						
Not turned nor polished :—						
1st. Class. Chairs for railways, plates and other castings from the open mould	3	50	100 kil.	3	00	100 kil.
2nd. Class. Cylindrical pipes (straight), rafters, solid columns, and gas retorts	4	25	"	3	75	"
3rd Class. Pots, and all other manufactures not included in the preceding classes	5	00	"	4	50	"
Polished or turned	9	00	"	6	00	"
Tinned, enamelled, or varnished	12	00	"	10	00	"
WROUGHT IRON :—						
Ironwares (heavy), including framework; pieces of frames						
Knees and girders for ships						
Ironwork for carts and waggons						
Hinges; clamps; large bolts; braces, and other fastenings of doors and windows, not polished nor turned	8	00	"	8	00	"
Gratings (solid); beds; seats and furniture for gardens and other kinds, with or without ornaments or adjuncts in cast iron, steel, or copper						
N. B.—Axles, springs, and tires for wheels, are not included in the above category, but are classed among detached pieces of machinery.						
Small ironwares ("serrurerie"), including: locks and padlocks of all sorts, bolts and hinges, in sheet iron, latches and flat bolts, and all other articles in wrought or sheet iron for fastenings of doors or windows, and furniture, polished, filed, or turned	15	00	"	12	00	"
Nails, forged by machinery	10	00	"	8	00	"
Ditto, ditto, by hand	15	00	"	12	00	"
Wood screws, screw-bolts, and nuts	10	00	"	8	00	"
Anchors	10	00	"	8	00	"
Chains, and chain-cables	10	00	"	8	00	"
Tools, in pure iron, with or without handles	12	00	"	10	00	"
Tubes of wrought-iron, simply welded, of 9 millimetres interior diameter or more	13	00	"	11	00	"
Ditto, ditto, less than 9 millimetres, and fittings of tubes	25	00	"	20	00	"
Tubes in wrought-iron, welded on a mandril, or lap welded	25	00	"	20	00	"
Fish-hooks, (for sea fishing) tinned or not	50	00	"	50	00	"
Household articles and other wares unenumerated :—						
In wrought or sheet-iron, polished or painted	17	00	"	14	00	"
Ditto, ditto, enamelled, varnished, or tinned	20	00	"	16	00	"
STEEL WARES :—						
Tools in pure steel; files; saws, circular or straight; scythes, sickles, and other unenumerated	40	00	"	32	00	"
Needles for sewing, less than 5 centimetres in length	200	00	"	200	00	"
Ditto of 5 and more centimetres in length	100	00	"	100	00	"
Fish-hooks (for river fishing), blued or not	100	00	"	100	00	"
Metallic pens (other than gold or silver)	100	00	"	100	00	"

Description of Articles.	RATES OF IMPORT DUTIES.					
	1860.			1864.		
	Fr.	c.		Fr.	c.	
Small articles of ornament, such as beads, purse garniture, brooches, and thimbles	25	00	100 kil.	20	00	100 kil.
Household articles and other wares unenumerated	40	00	"	32	00	"
CUTLERY:						
Of every description	20 per cent. <i>ad valorem</i> , reduced to 15 per cent. <i>ad valorem</i> on the 1st January 1860.					
Instruments, surgical, optical, and philosophical	10 per cent. <i>ad valorem</i> .			10 per cent. <i>ad valorem</i> .		
ARMS, not being implements of war:						
Side arms	40	00	100 kil.	40	00	100 kil.
Fire-arms	240	00	"	240	00	"
SUNDRY METALS.						
Tools of iron tipped with steel, with or without handles	18	00	"	15	00	"
Articles made partly of cast and partly of wrought iron, not polished, if the weight of wrought iron is less than half the total weight	5	00	"	4	50	"
Ditto, if half or more than half the total weight	10	00	"	8	00	"
Ditto, polished enamelled or japanned, and with ornamental adjuncts in iron, copper, brass, or steel	15	00	"	12	00	"
Wire gauze of iron or steel	15	00	"	10	00	"
Cylinders of copper or brass for printing, whether engraved or not	15	00	"	15	00	"
Copper wares, metal gauze of copper or brass, works of art and ornament, and all other manufactured articles of copper, pure or alloyed with zinc or tin	25	00	"	20	00	"
Manufactures of zinc of all kinds	10	00	"	8	00	"
Lead pipes, and all other manufactures of lead	5	00	"	3	00	"
Printing type, new	10	00	"	8	00	"
Tin pots and pans and other manufactures of tin, whether pure or alloyed with antimony	80	00	"	80	00	"
Manufactures of nickel allied with copper or zinc (argentine)	100	00	"	100	00	"
Plated manufactures of every description	100	00	"	100	00	"
Manufactures of metal gilt or silvered by the mercurial or electro-plate processes	100	00	"	100	00	"
Plate and jewellery of gold, of silver, platina, or other metals	500	00	"	500	00	"
Clocks and watches	5 per cent. <i>ad valorem</i> .			5 per cent. <i>ad valorem</i> .		
Clock and watch movements	100	00	100 kil.	100	00	100 kil.
MACHINES AND MACHINERY.						
WITH APPARATUS COMPLETE:						
Steam-engines stationary, with or without boilers or fly-wheels	10	00	"	8	00	"
Ditto, marine, with or without boilers	20	00	"	12	00	"
" locomotives and portable engines	15	00	"	10	00	"
Tenders for locomotive engines, complete	10	00	"	8	00	"
Spinning machines	15	00	"	10	00	"
For weaving						
For paper-making						
For printing						
For agricultural machines, and machines for making sheets and fillets of cards	9	00	"	6	00	"
Lace-making machines	15	00	"	10	00	"
Distilling apparatus, sugar-pans and boilers made of copper	15	00	"	10	00	"
Carding machines, not furnished	15	00	"	10	00	"
Steam-boilers, of sheet iron, of cylindrical or spherical shape, with or without boiler-pipes or heating-pipes	10	00	"	8	00	"
Ditto, tubular, of sheet iron, with tubes of wrought iron, copper or brass, or of sheet iron riveted, with interior furnaces, and all other boilers not of cylindrical or spherical shape						
Ditto, ditto, of sheet steel of every shape	15	00	"	12	00	"
	90	00	"	25	00	"

Description of Articles.	RATES OF IMPORT DUTIES.	
	1860.	1864.
Gasometers, open boilers, furnaces and stoves in sheet iron, or in cast and sheet iron	Fr. c. 10 00 100 kil.	Fr. c. 8 00 100 kil.
Machines for making machines ("machines outils") and machines not enumerated:—		
Containing 75 per cent. or more of their weight in cast iron	9 00 "	6 00 "
Containing 50 per cent. and less than 75 per cent. of cast iron	15 00 "	10 00 "
Containing less than 50 per cent. of cast iron	20 00 "	15 00 "
Detached parts of machines:—		
Sheets and fillets of cards on leather, india-rubber or other materials	60 00 "	50 00 "
Dents of reeds in iron or in copper	30 00 }	30 00 "
Reeds complete, in iron or copper	50 00 "	
Pieces in cast iron, polished, filed, and adjusted	9 00 "	6 00 "
Pieces in wrought iron, polished, filed, and adjusted or not, without distinction of weight	15 00 "	10 00 "
Steel spring for carriages, waggons, or locomotive	17 00 "	15 00 "
Pieces in steel, polished, filed, adjusted or not; weighing more than 1 kilogramme	30 00 "	25 00 "
Ditto, 1 kilogramme and less	40 00 "	35 00 "
Pieces in copper, pure or mixed with any other metals	25 00 "	20 00 "
Sheets and fillets for cards of leather, caoutchouc, or other materials	20 00 "	20 00 "
Gold-leaf	100 00 kil.	100 00 kil.
Refined sugar	41 00 100 kil.	41 00 100 kil.
Carriages	10 per cent. <i>ad valorem.</i>	10 per cent. <i>ad valorem.</i>
Cabinet-makers' and turners' small wares, and wares in ivory or carved wood ("tablettorie")	"	"
Leather: prepared skins, varnished, dyed, and morocco leather	250 00 100 kil.	250 00 100 kil.
Ditto, all other kinds	30 00 "	30 00 "
Leather manufactures of all kinds	10 per cent. <i>ad valorem.</i>	10 per cent. <i>ad valorem.</i>
Wooden wares: empty casks, new or old not hooped, or hooped with wooden hoops	Free	Free
" " iron hoops	10 per cent. <i>ad valorem.</i>	10 per cent. <i>ad valorem.</i>
Shovels, forks, rakes, handles of tools of wood, with or without ferrules	Free	Free
Oars	"	"
Plates, spoons, perringers, and other household articles	"	"
Pieces of carpenter's work, dressed or not	"	"
Parts of cartwright's work, dressed or not	"	"
Other articles of wood, not enumerated	10 per cent. <i>ad valorem.</i>	10 per cent. <i>ad valorem.</i>
Household furniture	Per ton of French measurement:—	
Ships and boats, built in the United Kingdom, not registered or sailing under British flag, in wood	Fr. c. 25 00	Fr. c. 20 00
Ditto, ditto, in iron	70 00	60 00
Hulls of ships, in wood	15 00	10 00
Ditto, ditto, in iron	50 00	40 00

N. B.—The machines and machinery on board such ships shall be charged separately, according to the rates fixed by the Tariff for "Machines and Machinery."

[2718]

The present Tariff is approved, and annexed to the Convention concluded on the 12th October 1860, between Great Britain and France.

Paris, October 12, 1860.

COWLEY.

RICHARD COBDEN.

E. THOUVENEL.

F. ROUILLE.

Board of Trade, Whitehall, October 25, 1860.

THE Right Honourable the Lords of the Committee of Privy Council for Trade are pleased to publish, for general information, the following Comparative Statement, showing the rates of duty payable on the direct importation into France from the United Kingdom, under the French or British flag, of the under-mentioned articles of British origin or manufacture, as set forth in the Tariff annexed to the Convention concluded on the 12th instant between Great Britain and France, as compared with the corresponding rates of import duty levied on the same articles under the old French Tariff:—

Description of Articles.	New Duties.		Former Duties. (Adding the two decimes.)
	1860.	1864.	
METALS.			
IRON:—			
Ore of iron	Free	Free	Free
Filings, slags and dross, from the forge	2 50	2 00	Free and 96c. 4f. 80c.
Pig and fragments of old cast iron	3 25	2 75	8f. 40c. and 8f. 60c.
Purified cast, called "mazac," and old broken wrought iron	5 00	4 50	Prohibited
Crude, in lumps or prisms, not freed from the dross	7 00	6 00	Bars and rails 12f. to 16f. 80c.
Bars, square, round, or flat; rails of all shapes and dimensions; angle and T iron; and wire, with the exceptions hereinbefore mentioned	8 50	7 50	
Hoops, of the thickness of 1 millimetre or less			
Sheets, rolled or hammered exceeding 1 millimetre in thickness			
In plates weighing 200 kilos. or less and of which the breadth does not exceed 1 metre 20 centimetres, nor the length 4 metres 50 centimetres	0 50	7 50	24f.
In plates exceeding 200 kilogrammes in weight or 1 metre 20 centimetres in breadth, or 4 metres 50 centimetres in length	13 00	10 00	
Sheet, thin, and black iron, in plates of 1 millimetre or less in thickness	16 00	13 00	48c.
(N.B.—Thin sheet and black iron in flat plates, cut out or trimmed in any way, to pay one-tenth more than rectangular plates.)			
Sheets, tinned, coppered, covered with zinc or lead	14 00	10 00	88c. and 94c.
Wire, not exceeding $\frac{1}{10}$ millimetres in diameter, whether tinned, coppered, or covered with zinc	15 00	18 00	86f.
Sheet, exceeding 2 millimetres in thickness	22 00	18 00	
Sheet, pot exceeding 2 millimetres in thickness, and Wire, including bright wire for instruments	30 00	26 00	Sheets 60f. to 600f. Wire 84c.
STEEL:—			
In bars of all kinds			
Sheet, exceeding 2 millimetres in thickness			
Sheet, pot exceeding 2 millimetres in thickness, and Wire, including bright wire for instruments			

Description of Articles.	New Duties.		Former Duties. (Adding the two decimes)
	1860.	1861.	
	Per 100 kilos.	Per 100 kilos.	Per 100 kilos.
	Fr. c.	Fr. c.	
COPPER:			
Ore, filings and old broken articles	Free	Free	Free
Ditto, and brass smelted, in pigs, bars, or plates	"	"	12c. to 2f. 40c.
Boiled or beaten into bars or sheets	15 " 00	10 " 00	30f to 96f.
Wire of all sizes, whether polished or not	15 00	10 00	120f to 343f. 20c.
Gilt or silvered, beaten, drawn, or rolled, and wire laid on thread or silk	100 00	100 00	214f. 60c. to 1,140f.
ZINC:			
Ore, crude, calcined or pounded, filings, and old broken articles	Free	Free	Free and 12c.
In pigs, bars, or plates	0 10	0 10	12c.
Rolled	6 00	4 00	60f.
LEAD:			
Ore and dross of all sorts, filings, and old broken articles	Free	Free	Free
In pigs, bars, or plates	3 00	"	{ Pigs 6f. Sheets 28f 80c.
Rolled or sheet, alloyed with antimony, in pig, and type, old	5 00	3 00	{ Alloyed with antimony 31f. 20c.
TIN:			
Ore and metal in pigs, bars, or plates, filings and old broken articles	Free	Free	Free and 2f. 40c.
Alloyed with antimony (Britannia metal) in ingots	5 00	5 00	
Pure metal or alloyed, beaten or rolled	6 00	6 00	72f.
BISMUTH:			
Crude	Free	Free	2f. 40c.
ANTIMONY:			
Ore and sulphurated	"	"	Free and 1f. 20c.
Metal or regulas	8 " 00	6 " 00	31f. 20c.
NICKEL:			
Ore and speiss	Free	Free	Free
Pure, and alloyed with other metal, especially copper or zinc (argentine or German silver), in ingots or pigs	"	"	
Ditto, ditto, rolled or drawn	15 " 00	10 " 00	1f. 20c. 120f.
MANGANESE:			
Ore	"	"	
ARSÉNIE:			
Metallic	Free	Free	Free
Ores:			
Not enumerated	"	"	
METAL MANUFACTURES			
CAST IRON:			
Not turned nor polished:			
1st Class. Chairs for railways, plates and other castings from the open mould	8 50	8 00	
2nd Class. Cylindrical pipes (straight), rafters, solid columns, and gas retorts ...	4 25	8 75	
3rd Class. Pots and all other manufactures not included in the preceding classes ...	5 00	4 50	Prohibited
Polished or turned	9 00	6 00	
Tinned, enamelled, or varnished	12 00	10 00	

Description of Articles.	New Duties.		Former Duties. (Adding the two decimes.)
	1860.	1864.	
	Per 100 kilos. Fr. c.	Per 100 kilos. Fr. c.	Per 100 kilos.
WROUGHT IRON:			
Ironwares (heavy), including framework ; pieces of frames ..			
Knees and girders for ships ..			
Ironwork for carts and waggons ..			
Hinges ; clamps ; large bolts ; braces, and other fastenings of doors and windows, not polished nor turned ..	9 00	8 00	
Gratings (solid) ; beds ; seats and furniture for gardens and other kinds, with or without ornaments or adjuncts in cast iron, steel, or copper ..			Prohibited
N. B.—Axles, springs, and tires for wheels, are not included in the above category, but are classed among detached pieces of machinery.			
Small ironwares ("serurine") including locks and padlocks of all sorts, bolts and hinges, in sheet iron, latches, and flat bolts, and all other articles in wrought or sheet iron for fastenings of doors or windows, and furniture polished filed, or turned ..	15 00	12 00	
Nails, forged by machinery ..	10 00	8 00	
Ditto, ditto, by hand ..	15 00	12 00	
Wood screws, screw-bolts and nuts ..	10 00	8 00	
Anchors ..	10 00	8 00	{ Anchors, 12f. and 13f.
Chains and chain-cables ..			{ Cables, 45f.
Tools, in pure iron, with or without handles ..	12 00	10 00	60f.
Tubes of wrought-iron, simply welded, of 1 millimetre interior diameter or more ..	13 00	11 00	
Ditto, ditto, less than 9 millimetres, and fittings of tubes ..	25 00	20 00	48f. to 72f.
Tubes in wrought-iron, welded on a mandril, or lap-welded ..	25 00	20 00	
Fish-hooks (for sea fishing) tinned or not ..	50 00	50 00	240f.
Household articles and other wares unenumerated :—			
In wrought or sheet-iron, polished or painted ..	17 00	14 00	
Ditto, ditto, enamelled, varnished or tinned ..	20 00	16 00	Prohibited
STEEL WARES:			
Tools in pure steel ; files ; saws, circular or straight ; scythes, sickles, and other unenumerated ..	40 00	32 00	96f. to 270f.
Needles for sewing, less than 5 centimetres in length ..	200 00	200 00	
Ditto of 5 and more centimetres in length ..	100 00	100 00	{ 240f. to 960f.
Fish-hooks (for river fishing), blued or not ..	100 00	100 00	240f.
Metallic pens (other than gold or silver) ..	100 00	100 00	480f.
Small articles of ornament, such as beads, purse garniture, brooches, and thimbles ..	25 00	20 00	
Household articles and other wares unenumerated ..	40 00	32 00	Prohibited
CUTLERY:			
Of every description ..	20 per cent. <i>ad valorem</i> , reduced to 15 per cent. <i>ad valorem</i> on the 1st January 1868.		Prohibited
Instruments, surgical, optical and philosophical ..	10 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	Surgical, 10 per cent. Optical, 80 per cent.
Arms, not being implements of war :—			
Side arms ..	40 00	40 00	480f.
Fire-arms ..	240 00	240 00	240f.

Description of Articles.	New Duties.		Former Duties (Adding the two decimes)
	1860.	1864.	
SUNDRY METALS.	Per 100 kilos. Fr. c.	Per 100 kilos. Fr. c.	Per 100 kilos.
Tools of iron tipped with steel, with or without handles	18 00	15 00	150f.
Articles made partly of cast and partly of wrought iron, not polished, if the weight of wrought iron is less than half the total weight	5 00	4 50	
Ditto, if half or more than half the total weight	10 00	8 00	Prohibited
Ditto, polished, enamelled or japanned, and with ornamental adjuncts in iron, copper, brass, or steel	15 00	12 00	
Wire gauze of iron and steel	15 00	10 00	90f. and 180f.
Cylinders of copper or brass for printing, whether engraved or not	15 00	15 00	Engraved, 15 per cent. <i>ad valorem</i> ; not engraved, prohibited
Copper-wares, metal gauze of copper or brass, works of art and ornament, and all other manufactured articles of copper, pure or alloyed with zinc or tin	25 00	20 00	Gauze, 180f.; all others, prohibited
Manufactures of zinc of all kinds	10 00	8 00	Prohibited
Lead pipes, and all other manufactures of lead	5 00	3 00	28f. 50c.
Printing type, new	10 00	8 00	60f. to 240f.
Tin pots and pans and other manufactures of tin, whether pure or alloyed with antimony	30 00	20 00	Pots and pans, 120f. to 240f.; others, prohibited
Manufactures of nickel allied with copper or zinc (argentine)	100 00	100 00	
Plated manufactures of every description	100 00	100 00	Prohibited
Manufactures of metal gilt or silvered by the mercurial or electro-plate processes	100 00	100 00	
Plate and jewellery of gold, of silver, platina, or other metals	500 00	500 00	3f. 60c. to 24f. per hectogramme. If. 32c. to 7f. 20c. each, or (without casts) 10 per cent. <i>ad valorem</i> . 600f.
Clocks and watches	5 per cent. <i>ad valorem</i> .	5 per cent. <i>ad valorem</i> .	
Clock and watch movements	100 00	100 00	
MACHINES AND MACHINERY.			
WITH APPARATUS COMPLETE—			
Steam-engines stationary, with or without boilers or fly-wheels	10 00	6 00	80f.
Ditto, marine, with or without boilers	20 00	12 00	42f.
" locomotive and portable engines	15 00	10 00	48f.
Tenders for locomotive engines, complete	10 00	8 00	36f.
Spinning machines	15 00	10 00	48f.
For weaving	9 00	6 00	18f.
For paper-making	15 00	10 00	36f.
For printing	15 00	10 00	36f.
For agricultural machines, and machines for making sheets and fillets of cards	15 00	10 00	agri. 18f. 72f.
Lace-making machines	15 00	10 00	
Distilling apparatus, sugar-pans and boilers made of copper	15 00	10 00	36f. to 72f.
Carding machines, not furnished	15 00	10 00	80f.
Steam-boilers, of sheet iron, of cylindrical or spherical shape, with or without boiler-pipes or heating-pipes	10 00	6 00	36f. to 72f.
Ditto, tubular, of sheet iron, with tubes of wrought iron, copper or brass, or of sheet iron riveted, with interior furnaces, and all other boilers not of cylindrical or spherical shape	15 00	12 00	36f. to 72f.
Ditto, ditto, of sheet steel of every shape	30 00	25 00	36f. to 72f.

Description of Articles.	New Duties.		Former Duties, (Adding the two decimes.)
	1800.	1864.	
Gasometers, open boilers, furnaces and stoves in sheet iron, or in cast and sheet iron ..	Per 100 kilos. Fr. c.	Per 100 kilos. Fr. c.	Per 100 kilos.
Machines for making machines ("machines outils") and machines not enumerated:—	10 00	8 00	36f. to 72f.
Containing 75 per cent. or more of their weight in cast iron ..	9 00	6 00	
Containing 50 per cent. and less than 75 per cent. of cast iron ..	15 00	10 00	24f. to 78f.
Containing less than 50 per cent. of cast iron ..	20 00	15 00	
Detached parts of machines:—			
Sheets and fillets of cards on leather, india-rubber, or other materials ..	60 00	50 00	210f.
Dents of reeds in iron or in copper ..	30 00	30 00	210f.
Reeds complete, in iron or copper ..	50 00	30 00	
Pieces in cast iron, polished, filed, and adjusted ..	9 00	■ 00	18f. to 96f.
Pieces in wrought iron, polished, filed, and adjusted or not, without distinction of weight ..	15 00	10 00	72f. to 120f.
Steel spring for carriages, waggons, or locomotives ..	17 00	15 00	Prohibited
Pieces in steel, polished, filed, adjusted or not: weighing more than 1 kilogramme ..	30 00	25 00	
Ditto, 1 kilogramme and less ..	40 00	35 00	
Pieces in copper, pure or mixed with any other metals ..	25 00	20 00	180f. to 210f.
Sheets and fillets for cards of leather, caoutchouc, or other materials ..	20 00	20 00	
Gold-leaf ..	Per kilo. 100 00	Per kilo. 100 00	Hectog. 36f.
Refined sugar ..	41 00	41 00	Prohibited
Carriages ..	10 per cent. <i>ad valorem.</i>	10 per cent. <i>ad valorem.</i>	"
Cabinet-makers' and turners' small wares, and wares in ivory or carved wood ("tahletterie") ..			Per 100 kilos. 480f. to 600f.
Leather: prepared skins, varnished, dyed, and morocco leather ..	250 00	250 00	Prohibited
Ditto, all other kinds ..	30 00	30 00	30f. to 240f.
Leather manufactures of all kinds ..	10 per cent. <i>ad valorem.</i>	10 per cent. <i>ad valorem.</i>	Prohibited (except common saddles and wine skins.)
Wooden wares: empty eacks, new or old, not hooped, or hooped with wooden hoops ..	Free	Free	Wood-hooped, 30c. Iron-hooped, 2f. 84c. hectolitre of content. Not hooped, 10 per cent. <i>ad valorem.</i>
" " = iron hoops ..	10 per cent. <i>ad valorem.</i>	10 per cent. <i>ad valorem.</i>	Not hooped, 10 per cent. <i>ad valorem.</i>
Shovels, forks, rakes, handles of tools, of wood, with or without ferrules ..	Free	Free	15 per cent. <i>ad valorem</i>
Oars ..	"	"	20. to 60. the mètre
Plates, spoons, porringers, and other household articles ..	"	"	
Pieces of carpenter's work, dressed or not ..	"	"	
Parts of carpenter's work, dressed or not ..	"	"	
Other articles of wood, not enumerated ..	10 per cent. <i>ad valorem.</i>	10 per cent. <i>ad valorem.</i>	15 per cent. <i>ad valorem.</i>
Household furniture ..			Per ton of French measurement:
Fr. c.	Fr. c.		
Ship and boats, built in the United Kingdom, not registered or sailing under British flag, in wood ..	25 00	20 00	
Ditto, ditto, in iron ..	70 00	60 00	
Hulls of ships, in wood ..	15 00	10 00	
Ditto, ditto, in iron ..	50 00	40 00	Prohibited

N. B.—The Machines and Machinery on board such ships shall be charged separately, according to the rates fixed by the Tariff for "Machines and Machinery".

No. 6110.

Fort William, the 20th December 1860.

Notification.—The following Notice by the Resident at Hyderabad, relative to the levy of Customs Duties in the Territories of His Highness the Nizam, is published for general information.

W. GREY,

*Offy. Deputy Secy. to the Govt. of India.***NOTICE.**

It is hereby notified for general information, that His Highness the Nizam's Government will levy at the Village of Kholad, on the Masulipatam Frontier, the ad valorem Duty of five per Cent. agreeably to Treaty, after having satisfied themselves that the Invoices produced are correct, when the Merchants will be furnished with Passes to prevent any further Duty being levied in His Highness' Dominions. Reimbursements will be made for any undue imposts which may be proved to have been exacted, and the offenders punished. Merchants producing false Invoices, or smuggling Goods, such Goods will be confiscated, and a suitable fine inflicted on the offender. The Duty on Salt will be levied according to the established custom of the Nizam's Government. Merchants provided with Dustarks will not be called on to pay Duty except at the Stations to which their Goods are proceeding, and on Goods merely in transit which do not break-bulk, no Duty will be levied.

C. DAVIDSON,
*Resident.*HYDERABAD RESIDENCY, }
The 29th November 1860. }

No. 6130.

The 20th December 1860.

Mr. W. C. Plowden, Assistant Commissioner of the Punjab, has obtained fifteen months' leave to England, under Clause I., Section VI. of the Covenanted Absentee Rules.

No. 6137.

The 21st December 1860.

Mr. F. MacNaghten, of the Bombay Civil Service, is appointed to be an Officiating Assistant Commissioner of the Third Class in the Province of Nagpore. Mr. MacNaghten reported his arrival at Nagpore on the 30th ultimo.

No. 6138.

Mr. C. M. Crisp is appointed to be an Assessor, under Act XXXII. of 1860, for the Town and Suburbs of Rangoon, with effect from the 1st October last.

No. 6139.

The under-mentioned Officers of the Pegu Commission are appointed Special Assessors, under Act XXXII. of 1860, for the Sub-Divisions specified opposite their names:—

Mr. P. B. Doyle, for Pegu Town.
Major Klime, for the Towns in the Dalla Sub-Division.
Meung Shoay Myko, for the Town of Yandoon.
Lieutenant C. W. Street, for Nga-theing, Khyeung and Doungye Township in the Bassein District.

Mr. W. J. Twidle, for Bassein.

Mr. C. Phillips, for the Pan-ta-han Township.

Meung Kyow Duon, for Prome Town.

Lieutenant Duss, for Thyetmyo.

Lieutenant Sanders, for Myauoung, in Henzada District.

Mr. W. A. Rebello, for Donabew, in Henzada District.

Captain C. D. Newmarch, for the Officers in the Public Works Department serving in Pegu.

No. 6110.

Lieutenant H. V. Mathias resumed Command of the Nagode Police on the 1st instant.

No. 6141.

Narain Swamy Naidoo, Officiating Extra Assistant Commissioner, Raichore Deob, resumed charge of his duties on the 23rd ultimo. The remainder of his leave is accordingly cancelled.

No. 6112.

Mr. J. E. Burton, Extra Assistant Commissioner, in Oudh, rejoined his appointment on the 10th instant.

No. 6143.

Lieutenant H. S. Hill, Assistant Commissioner, 1st Class, Tenasserim and Martaban Provinces, passed the examination in Burmese, prescribed by Government for Staff employ, on the 18th of June 1858.

No. 6144.

Major H. L. Evans, Deputy Commissioner of Fyzabad, in Oudh, has obtained privilege leave for one month, under Section XII. of the Amended Absentee Rules, from the 20th instant, or from such date as he may avail himself of it.

No. 6145.

Erratum.—The appointments of Major R. T. Snow and Lieutenant C. H. Grace, of the Nagpore Commission, notified in General Order dated 16th ultimo, No. 5535, are to have effect, the former from the 17th October 1859 instead of the 17th November 1859, and the latter from the 23rd September 1859 instead of the 20th July 1860.

W. GREY,

*Offy. Deputy Secy. to the Govt. of India.***FINANCIAL DEPARTMENT.**

No. 118.

Fort William, the 19th December 1860.

Notification.—Mr. L. C. Probyn assumed charge of the Office of Civil Auditor, North-Western Provinces, on the 11th instant.

C. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 21st December 1860.

No. 1215 of 1860.—The following Order issued by the Government of Bombay is confirmed:—
No. 316, dated 9th April 1859.]

—Granting leave of absence to Europe, on Medical Certificate, to Captain Hector Mackenzie, of the 20th Regiment Native Infantry, Deputy Commissioner, Punjab

For fifteen months, under the new Regulations, from the 12th April 1859.

No. 1216 of 1860.—The under-mentioned Officer has reported his return from England:—

*Date of Arrival at
Bombay.*

Captain H. Mackenzie, of the 20th Native Infantry, late Deputy Commissioner, Pun-

jab, on leave } 10th Oct. 1860.

*See G.O. No. 493 of 1860. for nineteen months from the 12th April 1859 ...

*Date of Arrival at
Fort William.*

Lieutenant F. D. Harrington, of the 12th Regiment Native Infantry } 11th Dec. 1860.

No. 1217 of 1860.—The services of Captain H. Mackenzie, of the 20th Native Infantry, are placed at the disposal of the Government of the Punjab, with effect from the 10th October 1860.

No. 1218 of 1860.—The Furlough to Europe, on private affairs, granted to Captain and Brevet-Major W. H. Gleadeth, c. b., of the Corps of Engineers, in Government General Order No. 1101, of the 8th November 1860, is to be considered as under the new Regulations.

No. 1219 of 1860.—The under-mentioned men are admitted to Pension, as specified opposite to their respective names:—

Bazar Sergeant William Layland, attached to the Benares Sudder Bazaar } Thirty Rupees per month, payable in India.

Gunner Michael Dunn, of the 1st Battalion Artillery } One shilling per diem, payable in Europe.

No. 1220 of 1860.—The following Order issued by the Government of Fort St. George is confirmed:—

No. 496, dated 27th November 1860.—Granting leave of absence to Europe, on Medical Certificate, to Captain Francis John Sidebottom, of the 62nd Regiment Native Infantry } For two years, under the old Regulations.

No. 1221 of 1860.—Erratum.—In Government General Order No. 1170, of the 30th November 1860, admitting certain men to Pension, for "Corporal" Thomas Thornton, read Gunner Thomas Thornton.

Order Books to be corrected accordingly.

No. 1222 of 1860.—The responsible control over the Depot and Workshops of the Mathematical Instrument Department in Calcutta will be vested in the Deputy Surveyor-General from the 1st January 1861.

All requisitions for the supply or repair of Instruments, and all communications connected with the Department, are to be addressed to that Functionary, who will examine and check all Indents according to the Regulations of the Service, referring special cases for the orders of Government.

The Deputy Surveyor-General will prepare the Annual Estimates of the expenditure of the Department, as laid down in Government Notification, in the Financial Department, No. 27, dated 7th April 1860. He will also prepare and forward at the prescribed period the Annual Indent for the supply of Instruments required from England.

The Accounts will be submitted as heretofore by the Deputy Surveyor-General to the Controller of Military Finance.

No. 1223 of 1860.—The following alteration of rank is made:—

Corps.	Rank and Name.	To rank from	In whose room.
	Lieutenant Charles Edward Armstrong	4th May 1860	Lieutenant R. J. Goodridge, retired.
Artillery	Lieutenant Keith Wilson Mackenzie Cameron	4th July 1860	Lieutenant J. C. Griffith, promoted.
	Lieutenant Edward Draper Elliott	27th July 1860	Lieutenant J. W. McK. Fraser, deceased.
	Lieutenant Charles Edward Delafosse	18th Aug. 1860	Lieutenant B. W. E. Walker, promoted.

No. 1224 of 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentleman to be a Cadet for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the Service and promoted to the rank of Ensign, leaving the date of his Commission to be adjusted hereafter:—

*Date of Arrival
at Fort William.
Infantry.*

Mr. Andrew McCrae Bruce ... 14th Dec. 1860.

No. 1225 of 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence, on Sick Certificate:—

Lieutenant George Peter Cumming, of the 4th European Regiment } For eighteen months, under the new Regulations.

Lieutenant John William Wiloughby Osborne, o. b., of the 24th Regiment Madras Native Infantry, Political Agent, Rewah } For fifteen months, under the new Regulations.

No. 1226 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on Furlough on private affairs:—

Captain Meredith James Viart, of the Invalid Pension Establishment } For three years, under the old Regulations.

No. 1227 of 1860.—The under-mentioned Officer is promoted to the rank of Captain, by Brevet, from the date specified:—

Lieutenant Walter Henry Smith, 56th Regiment No. 20th Dec. 1860.
Lieutenant Walter Henry Smith, 56th Regiment No. 20th Dec. 1860.

F. D. ATKINSON, Major,
Offy. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL ESTABLISHMENTS.

No. 309.

Fort William, the 20th December 1860.

Notifications.—Major W. H. Warrant and Lieutenant W. H. Pierson, of Engineers, are placed temporarily at the disposal of the Government of Bengal for employment in the Civil Engineering College, Calcutta, pending the decision of His Excellency the Commander in Chief as to their disposal, with effect from the date on which they may have entered on their duties in connexion with that College.

No. 310.

The 21st December 1860.

Measrs. R. G. Elwes, W. D. Bruce, A. D. Campbell, G. W. Owen, G. Kilgour, J. Denmeade, D. Scott, A. Penny, and J. Beauchamp, First Class Probationary Engineers, under Covenant with Her Majesty's Secretary of State for India in Council, reported their arrival at the Presidency per Ship *Cable Howard* on the 15th instant, having left England for India on the 15th August 1860.

No. 311.

The leave of absence granted to Lieutenant J. M. Williams, Third Class Executive Engineer, in Notification No. 207, dated 14th September 1860, is extended to 27th November 1860, the date on which he assumed charge of the Rangoon Town Division.

No. 312

Mr. H. Dewes, Assistant Engineer of the First Class, having reported his return to the Presidency from Sick leave per *Igmanon* on the 6th instant, is placed at the disposal of the Government of Bengal.

No. 313.

Appointments.—Mr. R. Craig is appointed a temporary Supervisor in the Public Works Department, and posted to Bengal.

No. 314.

Captain A. W. Owen, Assistant Engineer of the First Class, is appointed to officiate as Executive Engineer of the 6th Division, Grand Trunk Road.

No. 315.

Transfer.—Assistant Overseer Private R. Forrester is transferred from Bengal to Pegu.

A. G. GOODWIN, Major,
Offy. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6770.

APPOINTMENTS.—*The 19th December 1860.*—Mr. E. Grey, Superintendent of Survey, 1st or Northern Division, to officiate as Collector of Singapore, in addition to his own duties.

This cancels the appointment of Mr. J. C. Dodgson, notified in the *Gazette* of the 15th instant.

Lieutenant Donald Macdonald to be Assistant Revenue Surveyor, 2nd or Southern Division.

The 21st December 1860.—The following Moonsiffs are vested respectively with the powers of a Deputy Collector, under Section CL, Act X. of 1859, in the District of Tipperah, viz:—

Baboo Bhngwan Chunder Sein, Moonsiff of Toolkibograh.

Syud Noor-ool Hossein, Moonsiff of Cusbeh Noernuggur.

Moonshee Rehamooldeen, Moonsiff of Nasirnuggur.

LEAVE OF ABSENCE.—*The 19th December 1860.*—Mr. W. G. L. Lane, Assistant to the Magistrate and Collector of Beerbhoom, for six months, under Section XIV. of the new revised Absentee Rules.

The 17th December 1860.—Mr. W. Porter, Marine Assistant to the Commissioner and Port Master at Akyab, for one month, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

Baboo Sreenauth Mookerjee, Sub-Assistant Surgeon of Noocolly, for six weeks, on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules, in extension of the leave granted to him on the 19th October last.

The 18th December 1860.—Mr. D. Canliffe, Salt Agent of Hulgellee, for four days, under Section XII. of the new revised Absentee Rules, in extension of the leave granted to him on the 3rd instant.

The 19th December 1860.—Baboo Odoy Chund Dutt, Sub-Assistant Surgeon of Tumlock, for one month, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

The privilege leave for one month granted by the Lord Bishop of Calcutta to the Reverend W. C. Bromhead, Chaplain of Singapore, is confirmed.

NOTIFICATION.—*The 19th December 1860.*—The Hon'ble H. B. Devereux, of the Civil Service, reported his return to the Presidency on the 14th instant, by the Steam Ship *Nemesis*.

W. S. SETON-KARR,

Offy. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 5132.

APPOINTMENT.—*The 20th December 1860.*—Serjeant J. Sme, who has been appointed by the Government of India as a Probationary Assistant Overseer in the Public Works Department and posted to Bengal, is attached to the 1st Division of the Grand Trunk Road.

C. B. YOUNG, Lieut.-Colonel,

Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOE, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 3070A.

Camp Agra, the 6th December 1860.

Assistant Surgeon Price, of Her Majesty's 89th Regiment of Foot, is appointed temporarily, with the consent of the Officer Commanding the Station, to the Medical charge of the Civil Station of Lullutpore.

No. 3075A.

The 7th December 1860.

Lieutenant Owen Chalmers, whose services have been placed at the disposal of this Government, is appointed to be an Assistant Commissioner of the Third Class in the Jubbulpore Division.

No. 3082A.

The 8th December 1860.

Mr. A. R. S. Pollock, Joint Magistrate and Deputy Collector at Benares, is appointed to officiate as Magistrate and Collector, and Deputy Commissioner of Hameerpore.

No. 3089A.

Mr. M. M. Wyly, Officiating Extra Judge of the Court of Sudder Dewany and Nizamut Adawlut, N. W. Provinces, is appointed to be a Member of the Court of Special Commission sitting at Agra, under Act IX. of 1859.

No. 1579.

The 10th December 1860.

Privilege leave of absence for fifteen days is granted to Assistant Surgeon J. C. Dickinson, Civil Assistant Surgeon of Azimgurh, from the date on which he may avail himself of the same.

No. 1581.

Moushoo Najmooddean, Tehseeldar of Chubrnmow, in the District of Furruckabad, is appointed to be a Deputy Magistrate under Act XV. of 1843, with the powers of an Assistant, as described in Section XX., Regulation IX. of 1807, and with authority to receive and try charges under Section I., Act X. of 1854.

No. 1587.

The 12th December 1860.

Leave of absence, on Medical Certificate, from the 15th to the 30th November 1860, is granted to Tujumool Hossein Khan, Principal Sudder Ameen of Furruckabad, under Section V. of the Uncovenanted Absentee Rules.

REVENUE DEPARTMENT.

No. 1673A.

Camp Agra, the 5th December 1860.

Mohib Allee is appointed to act as Deputy Collector under Regulation IX. of 1833, in the District of Boolundshuhur.

No. 427A.

The following Officers of the Government are appointed to be Assessors under Act XXXII. of 1860, in the District of Cawnpore, within the Divisions specified opposite their names.—

Mr. Henry Blunt	... In the Town of Cawnpore and Civil Station.
Gopal Suhoi, Tehseeldar	... In the Tehseelis of Sheorajpore.
Gholam Hosein Khan, Tehseeldar	... In the Tehseelis of Ramnabad.
Pandit Nat Ram, Tehseeldar	... In the Tehseelis of Dera-poor.
Syud Zamin Allee, Tehseeldar	... In the Tehseelis of Bhog-nepoor.
Balak Ram, Tehseeldar	... In the Tehseelis of Janj-mow.
Lalla Jowrakun Lall, Tehseeldar	... In the Tehseelis of Akher-pore.
Mr. E. J. Chandler, Tehseeldar	... In the Tehseelis of Secunderabad.
Lallah Rujnundun, Tehseeldar	... In the Tehseelis of Bilhour.
Mr. Abel Bonifacius, Tehseeldar	... In the Tehseelis of Sarh-Sulempore.
Gopal Suhoi, Tehseeldar of Sheorajpore, and Balak Ram, Tehseeldar of Janj-mow	... In the Tehseelis of Bithoor.
Hussun Ruzzaq, Tehseeldar	... In the Tehseelis of Ghantempore

No. 445A.

The 10th December 1860.

Imamooddeen, Tehseeldar of the Huzoor Tehseel, is appointed to be an Assessor under Schedules 1, 2, and 4 of Act XXXII. of 1860, for the Pergunnah and City of Moradabad.

No. 454A.

The 11th December 1860.

The Notification No. 278A., dated 18th November 1860, is cancelled.

The following Officers are appointed to be Assessors under Act XXXII. of 1860, in the District of Neemuch, each in his own Tehseeldaree Circle :—

Girdharee Lall, Tehseeldar of Singhowlie.
Salig Ram, Tehseeldar of Jawud.
Koonj Beharee Lall, Officiating Tehseeldar of Neemuch.

No. 455A.

Moushoo Syud Samud Alee Khan is appointed to act as an Extra Deputy Collector for the purposes of Act XXXII. of 1860, in the District of Neemuch.

No. 1708A.

The 12th December 1860.

Furhat Allee, at present Acting Deputy Collector of Orai, is appointed to officiate as an Extra Deputy Collector at Calpee, until further orders.

GENERAL DEPARTMENT.

No. 1400A.

Camp Agra, the 12th December 1860.

The following Gentlemen are appointed to be Members of the Mirzapore Dispensary Committee:—

Mr. E. Macnaghten,
" Warwick,
" H. B. Goodall,

Mouljee Khoorcheyd Allee, Principal Sudder Ameen.

Bunes Madho Chowbey Bisheshur Moneeb.

FINANCIAL DEPARTMENT.

No. 1403A.

Camp Agra, the 8th December 1860.

Some misapprehension appearing to exist as to the intention of Section XIV. of the Covenanted, and Section VIII. of the Uncovenanted Absentee Rules, it is hereby notified for general information, that although special leave, on private affairs, under those Sections cannot be granted by instalments, yet it can be granted for a shorter period than six months, provided the condition of leave not being claimable under the same rule for six years is maintained.

No. Z.

The 6th December 1860.

Resolution by His Honor the Lieutenant-Governor in the Revenue (Income Tax) Department.

Read again paragraph 53, of the Resolution recorded in this Department, No. A., dated 22nd August last.

Read the following papers:—

No. 35A.

From G. COOPER, Esq.,

Secy. to the Govt. of the N. W. P.,

To W. GREY, Esq.,

Secy. to the Govt. of India,

Home Department.

Dated Nynce Tul, the 2nd September 1860.

REVENUE DEPARTMENT.

Income Tax.

Sir,—I AM desired to request that the attention of His Excellency the Viceroy in Council may be invited to the Illustration given in paragraph 53 of the Lieutenant-Governor's Resolution, No. A., dated 22nd August, of Clauses 2 and 3 of Rule 6 of Section XCIV. of Act XXXII. of 1860.

2. In that Illustration it is assumed that, in the case of a rent-free holding of which the rent received or receivable during the year preceding the year of assessment are returned at Rupees 500, the Duties chargeable under the Act should be assessed at Rupees 3 and 1 per Cent. on the whole amount of the rent, notwithstanding that the Sub-lessee pays to the Lessor Rupees 350 only, deducting from that sum Rupees 20 on account of the Duty paid by him under Clause 2 of the Rule 6 "on the rents and profits without making any reduction on account of Land Revenue or

rent." This ruling has been now called in question from two quarters, and as the point is one of importance it is thought advisable to take the instructions of His Excellency the Viceroy in Council upon it.

3. It is argued that the Lessee B. of the * Clause 3, Rule 6 of Illustration is entitled to deduct from the rent Section XCIV. (Rupees 350) payable by him to the Lessor X. the sum of Duty "computed upon such Revenue or rent" only Rupees 350, viz., Duty amounting to Rupees 7, that is to say that the Lessee B. having an income less than Rupees 200 would be exempt from the Duties altogether, and the rent-free Holder X., receiving only Rupees 350, would pay no more than Rupees 7 of Income Tax Duty.

4. It appears to the Lieutenant-Governor that Clauses 2 and 3 of Rule 6 must be read and construed together and not as separate Legislative Rules; and he is under the impression that those who have questioned the ruling of the Illustration have overlooked this principle of legal interpretation. In the hypothetical case given in the Illustration it is assumed that the Collector has exercised his option under Clause 2, Rule 6 of Section XCIV. of charging "the Duties on the rents and profits without making any (such) deduction on account of Land Revenue or rent." If then B., the Lessee, has been compelled to pay Rupees 20 as the amount of Duty on the rents and profits of the rent-free Holding of X. amounting to Rupees 500 per annum, he would seem to be in equity at least, if not under the words of the Act, entitled to deduct that sum from the rent (Rupees 350) payable to his Lessor X. Unless this be correct, it is obvious that B. will, in his own person, be charged with Duties at the rate of 3 and 1 per Cent. on the sum of Rupees 150, the difference, that is, between the total value of the Holding (Rupees 500) and the portion thereof paid to the Lessor (Rupees 350), even though the whole of B.'s income, as above, would thus be below the income exempt from Duty.

5. If the objection mentioned above be valid, then it follows that, in consequence of the sub-lease of his Holding by X. to B., the Government will receive, on account of the Duties chargeable under the Act, the sum of Rupees $7(350 \times \frac{1}{10} = 7)$ instead of Rupees 20 ($500 \times \frac{1}{10} = 20$). It can not, the Lieutenant-Governor thinks, be the intention of the Act, that the Government should be deprived of a portion of the Income Tax Duty justly leviable by reason of a sub-lease, even though such sub-lease should be made *bond fide*. And it is hardly needful to remark that, if such be permissible under the Act, fraudulent and collusive sub-leases will not be infrequent. The point may be presented in another view. If X. be the rent-free Holder of the kind of which the rents received or receivable during the year preceding the year of assessment are returned at Rupees 3,000, and X. sublets his Holding to B. for Rupees 2,000 per annum, then B., having an income of more than Rupees 200, becomes in his own person liable to the Duties chargeable under the Act; and if, as set forth in the Resolution, he be entitled to deduct the Duty chargeable upon the whole amounts of the rents received or receivable during the preceding year, viz. Rupees 3,000, B. becomes exempt from Duty on account

of his own income, and X. becomes chargeable with the same on B's account, as well as his own. Under this point of view the Lieutenant-Governor's construction would seem to be erroneous.

6. And in point of fact, the Lieutenant-Governor, looking at the question from different points of view as above, is by no means confident that he has rightly interpreted the Law. But at the same time he is not prepared to accept the construction which has been put upon it by the objectors above alluded to. In short he is inclined to think that the Law, as it stands, does not meet the case.

7. If construed as by the Lieutenant-Governor, the Lessee in the case supposed in paragraph 53 of the Resolution would pay the Duty chargeable upon the entire value of the Holding, *viz.*, Rupees 500, and the Lessor X. receiving only Rupees 350, would, in consequence of the deduction allowed to the Lessee B., be charged with Rupees 20 of Duty instead of Rupees 7, properly payable upon his net income. Again the Lessee B., in the case supposed in paragraph 5 of this letter, would by deducting from his payment to the Lessor X. the Duty chargeable upon the whole value of the Holding, *viz.*, Rupees 3,000, escape taxation in his own person upon the income of Rupees 1,000, which he derives from the Holding.

8. If construed as by the objectors the Government would apparently lose a portion of the Duties chargeable under the Act in every case of Sub-lease in which the income derived by the Lessee from the Holding falls short of Rupees 200. For instance, if X., in the case supposed in the 2nd Illustration, given in paragraph 53 of the Resolution, should retain in his own hands the management of his Holding, having been entitled to, or received during the year preceding assessment, profits amounting to Rupees 500 per annum, he would be clearly chargeable in that case in the sum of Rupees 20 to the Duties under the Act. Is the Government to lose the sum of Rupees 13 in respect of the Duties chargeable on this Holding because of a Sub-lease whether bona fide or fraudulent thereof.

9. It will be observed that the Law, in whatever way it may be interpreted, does not operate equally in the case of Sub-leases. In a Sub-lease wherein the Sub-lessee derives an income exceeding Rupees 200 per annum from the Holding, he may, contrary to the Lieutenant-Governor's ruling, be charged with Duty in his own person by restricting his privilege of deducting from the rent payable by him only the amount of Duty computed upon the sum of that rent. In this case the Government receives its whole Duties, and each Tax-payer bears his own burden. But if the margin left to the Sub lessee be less than Rupees 200, then, unless the Lieutenant-Governor's construction be followed, the Government is subjected to considerable loss in the Duties chargeable under the Act. Again if that construction be followed, a seeming injustice is laid upon the Lessor, who, though receiving (as in the Illustration of paragraph 53 of the Resolution) only Rupees 350 is made to pay Duty as on Rupees 500. This difficulty is avoided by the construction put upon the Law by the objectors, but the Government becomes a loser as above shown.

10. If the Lieutenant-Governor, as he hopes, has made his meaning clear, he requests early instructions on the points in question.

I have, &c.,
(Sd.) G. E. W. COURTR,
Secy. to Govt., N. W. P.

No. 2166.

TRANSFERRED to the Financial Department, together with copy of the Resolution referred to in paragraph 1 of this letter.

By Order, &c.,
(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT. }
The 29th September 1860. }

No. 9897.

FORWARDED to the Solicitor to Government for an early expression of opinion of the Advocate-General.

(Sd.) C. H. LUSHINGTON,
Secy to the Govt. of India.

FORT WILLIAM; }
Financial Department, }
The 1st October 1860. }

No. 417.

From R. F. STACK, Esq.,
Officiating Solicitor to Government,
To C. H. LUSHINGTON, Esq.,
Secretary to the Government of India,
FINANCIAL DEPARTMENT.

Fort William, the 9th November 1860.

Sir.—With reference to your Office Docket No. 9897, dated the 1st October last, I have the honor to forward herewith, for the information of Government, a copy of the Advocate-General's Opinion, respecting the construction put by the Lieutenant-Governor of the North-Western Provinces on certain Clauses of the Income Tax Act.

2. The original papers received with your Docket above mentioned are herewith returned.

I have, &c.,
(Sd.) R. F. STACK,
Off. Solicitor to Government.

OPINION.

I AM of opinion that, upon the legal construction of the Act B., the Lessee, in the illustration given in His Honor the Lieutenant-Governor's 53rd paragraph (Case 2) will be liable *prima facie* to be charged, if the Collector exercises the option given by Clause 2 of so charging him with Income Tax upon the whole rents and profits (Rupees 500), i. e., with Rupees 20 per annum ($500 \times \frac{1}{25} = 20$), and will, if so charged, be entitled to deduct from his payment to X. on account of his yearly rent (Rupees 350) the Income Tax upon such rent at the rate of Rupees 3 and 1 Rupee per Cent., or Rupees 14 ($350 \times \frac{1}{25} = 14$). Thus, under ordinary circumstances, the Government will receive the Duties at Rupees 3 and 1 Rupee per Cent., upon the whole Rupees 500, while X. and B. will ultimately contribute to their Duties according to the profits realized by them respectively in the proportion of Rupees 350 to Rupees 150 or of 11 to 6.

2. The circumstance that the annual profits received by B. from this source fall below the amount on which Income Tax is chargeable, and that the profits received by X. from this source are of an amount subject only to the 2 per Cent. Duty, can make no difference, I think, in the mode of computing the Duties as between B. and X., and the amount which the former is entitled to deduct on paying his rent to the latter. Although an option is given to the Collector or Commissioner to charge the Tenant with the Duties on the net amount of his profits only, after deducting the rent payable by him to his Landlord, charging the Landlord himself with the Duties on the latter rent under Clause 1 of Rule 6, or to charge the Tenant with the Duties on the whole profits without any deduction for rent under Clause 2, leaving the Tenant to deduct the Duties charged on such rent from his payment to the Landlord under Clause 3, I do not think that any different burthen in point of amount can be imposed on either Tenant or Landlord by exercising the option given by Clause 2, than can be imposed under the 1st Clause; but I look upon the option given as one to be exercised merely for the convenience of Government in assessing and collecting the Duties whatever their amount may be.

3. Thus, if B. and X. have both other sources of income, which bring up the whole income of each to Rupees 500 per annum, there will be nothing in the circumstance of the case to vary the *prima facie* liability stated in paragraph 1 of this Opinion; and whether the assessment take place under Clause 1, or under Clauses 2 and 3, the Government will receive Rupees 20 in respect of the entire profits of the land, of which B. will contribute Rupees 6, and X. Rupees 14.

If B.'s entire income be less than Rupees 200, or less than Rupees 500, or if X.'s entire income be less than Rupees 500, the sum derived by Government will be diminished, and the proportions in which B. and X. will ultimately contribute to that sum will be altered. But the diminution and alteration will equally take place whether the assessment and adjustment be effected under Clause 1, or under Clauses 2 and 3.

4. Thus, supposing the course prescribed in Clause 1 to be adopted, we shall have the following results:—

1st. If B.'s entire income do not exceed Rupees 200, and X.'s do not exceed Rupees 500, B. would not be chargeable at all; X. will be chargeable to the 2 per Cent. Duty, in respect of his Rupees 350 rent, and Government will only get Rupees 7 from the whole interest in the lands, thus losing B.'s contribution of 6 Rupees and half of X.'s contribution of Rupees 14.

2nd. If B.'s income do not exceed Rupees 200, but X.'s exceed Rupees 500, it will be chargeable to the 4 per Cent. Duties, and Government will get Rupees 14 from the land, thus losing only B.'s contribution of 6 Rupees.

3rd. If B.'s income exceed Rupees 200, but do not exceed Rupees 500, and X.'s income do not exceed Rupees 500, Government will get Rupees 10 from the land, Rupees 3 from B., and Rupees 7 from X., thus losing one-half of the contribution of each.

4th. If B.'s income exceed Rupees 200, but not Rupees 500, and X.'s income exceeds Rupees 500, Government will get Rupees 17, viz., Rupees 3 from B., and Rupees 14 from X.

5th. If B.'s income exceed Rupees 500, and X.'s income do not exceed Rupees 500, Government will get Rupees 13, viz., Rupees 6 from B., and Rupees 7 from X.

5. Supposing the course prescribed in Clauses 2 and 3 to be adopted, the results will be precisely the same in each case, though they will be arrived at by a different process.

In case 1, B. will be charged, in the first instance, with Rupees 20. Of this amount he will be entitled, under Clause 3, Rule 6, to deduct Rupees 14 from the rent payable by him to X. He will also be entitled to repayment of Rupees 6, the amount of the assessment on Rupees 150, from the Government, under Section CXVI, while X. will be entitled, under Section CXVII, to repayment from Government of Rupees 7, being the deduction on account of the Duty on 1 per Cent., and of the excess of the Duty of 3 per Cent., from which he is exempted under that Section, leaving the Government Rupees 7.

In case 2, B., as before, will be charged with Rupees 20, of which he will deduct Rupees 14 from his rent, and will obtain a refund from Government of Rupees 6, under Section CXVI; X. will be entitled to a refund in respect of the Rupees 14 thus deducted, leaving the Government Rupees 14.

In case 3, B. will be charged with Rupees 20, of which he will deduct Rupees 14 from his rent, and will obtain a refund from Government of Rupees 3, under Section CXVII. X. will, under the same Section, obtain a refund of one-half of

the Rupees 14 deducted, or Rupees 7, leaving the Government Rupees 10.

In cases 4 and 5, a similar process will leave the Government, after B. and X. respectively have obtained the refunds to which they are entitled, Rupees 17 and Rupees 13 respectively.

6. It cannot be denied that, as remarked by His Honor in paragraph 5, Government is deprived by this construction in the case of a Sub-lease of a portion of the Income Tax Duties to which it would be entitled if the Lessee kept the land in his own hands and realized the whole of the rents and profits himself; or that, probably, as such, is the result of these Clauses fraudulent and collusive Sub-leases may not be infrequent. But I think that this inconvenience is unavoidable so long as the Act adopts the principle of allowing exemption in respect of the income of each person deriving a yearly profit from the land where that income falls below a certain amount. The same principle exists in the English Act, and is in itself an equitable one. And any attempt to throw the burden upon the rents and profits themselves *in Soluto* irrespective of the interests of the persons entitled to those profits, would be scarcely equitable towards the landed interests, as it would place profits derived from land upon a less favorable footing than other profits chargeable under the Act.

(Sd.) W. RITCHIE.

The 5th November 1860.

No. 134.

FINANCIAL DEPARTMENT.

Fort William, the 20th November 1860.

The Honble the President in Council concurs in the opinion expressed by the Advocate-General on the case submitted, and desires that it be acted on.

ORDERED, that a copy of the above Resolution be sent to the Home Department, together with a copy of the Advocate-General's Opinion therein referred to, for information and for communication to the Government of the North-Western Provinces.

Ordered also, that the above correspondence be published in the *Calcutta Gazette* for general information.

By Order, &c.,

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

OBSERVATIONS.

Collectors and other Officers engaged in the Assessment of Duties under Schedule 1, Act XXXII. of 1860, on profits arising from land, are requested to give their careful attention to the Opinion of the Advocate-General on the question raised by the Lieutenant-Governor in the Secretary's letter No. 35A., dated 22nd September 1860, relative to the mode of Assessment to be followed in the case of Sub-leases under the three Clauses of Rule 6 of Section XCIVI. of the Act.

ORDERED, that copy of this Resolution be forwarded for information and guidance

To the Sudder Board of Revenue, North-Western Provinces.

To all Commissioners of Divisions.

To all Collectors and other Officers exercising the functions of a Collector of Land Revenue.

To the Accountant, North-Western Provinces; and

To the Civil Auditor, North-Western Provinces.

By Order of His Honor the Lieutenant-Governor, North-Western Provinces,

G. E. W. GOWRIE,
Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Lieutenant R. Home, Officiating Executive Engineer, 1st Division, Bara Doab Canal, has obtained two months' indulgence leave, with effect from the 5th instant.

Captain R. R. Adams, Deputy Commissioner, Huzara, has obtained one month's indulgence leave, under Section XII. of the Civil Service Absentee Rules, from such date as he may avail himself thereof.

Transfer.—Lieutenant W. B. Holmes, Engineers, Assistant Engineer, is transferred from the Huzara Division to the Peshawur Division Public Works, with effect from the 1st instant.

Appointments.—Assistant Surgeon J. F. Deakin, M. D., Civil Surgeon of Kuraul, to have charge also of the Civil Medical duties of Rohatuck, as a temporary arrangement.

Native Doctor Baboo Lall is appointed to the Lahore Lunatic Asylum, with effect from the 1st ultimo, as a temporary arrangement.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, 12TH DECEMBER 1860.

No. 472.—Leave of Absence.—Captain C. Smith, Captain of Police, Goorgaon, is granted twelve days' privilege leave, from 15th to 28th December 1860, to visit Meerut.

G. HUTCHINSON, Major,
Off. Secy. to Govt., Punjab
Military Department.

**Orders by the Board of Revenue,
Lower Provinces.**

CIRCULAR No. 72.

LAND REVENUE.

COLLECTORS and other Officers are hereby informed that Income Tax
W. J. ALLEN } Forms may be procured
and } by Indent from the Alli-
A. GROTE, } pore Jail Press. Every
Collector should put himself in direct communication with the Superintendent of the Jail on the subject, and no opportunity should be lost of making use of Boats returning to their Stations from Calcutta, to procure the most bulky of the Forms.

A. EDEN,

Offg. Junior Secretary.

BOARD OF REVENUE, L. P.; }
Port William, }
The 18th December 1860. }

CIRCULAR No. 1164.

UNDER the sanction of Government, the 1st of May 1861 has been fixed as the date up to which Vendors and others having in their possession Stamps of two annas, and other values, which are not required for the purposes of Act XXXVI. of 1860, shall be allowed to exchange them for other Stamps of equivalent value.

By Order of the Board of Revenue, Lower Provinces,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM, }
The 19th December 1860. }

Opium Notification.

Notice is hereby given, that, on Monday, the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, viz.:—

Produce of Behar Agency	... Chests	1,220
Ditto of Benares ditto	... "	560
Total Chests		1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M., but if at that hour any of the lots advertised, for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed, on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium, upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday, the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt

for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bond fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 100 Rupees, specified in the second Clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares,

and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.* two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so:—

		Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about	Wednesday, 6th Feb. 1861	1220	660	1780
Do.	Thursday, 7th March	1220	660	1780
Do.	Wednesday, 13th April	1220	660	1780
Do.	Wednesday, 10th May	1220	660	1780
Do.	Monday, 10th June	1220	660	1780
Do.	Monday, 8th July	1220	660	1780
Do.	Monday, 5th August	1220	660	1780
Do.	Monday, 9th September	1220	660	1780
Do.	Tuesday, 7th October	1220	660	1780
Do.	Wednesday, 5th Nov.	1220	660	1780
Do.	Thursday, 5th December	1244	601	1845
	Total	18444	6901	19445

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April, May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 800 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government

shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,425* Chests.

Bihar ... 14,664	Chests of Bihar and Benares,
Benares ... 6,761	as above estimated, will be
<u>21,425</u>	brought to Sale in the usual manner; and if they shall

make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above-mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

*Article 6.—With regard to the trade in Opium, it is agreed between Article of the "high contracting parties Convention above "that, at each of the periodical referred to. " Sales of that article, there "shall be reserved for the French Government, and "delivered upon requisition duly made by the "Agents of His Most Christian Majesty, or by "the persons duly appointed by them, the number "of chests so applied for, provided that such supply shall not exceed three hundred chests in each year, and the price for the same shall be determined by the average rate at which Opium shall have been sold at every such periodical Sale, it being understood that if the quantity of Opium applied for at any one time shall not be taken "on account of the French Government, by the "Agents of His Most Christian Majesty, within "the usual period of delivery, the quantity so applied for shall nevertheless be considered as so much in reduction of the three hundred chests hereinbefore mentioned. The requisitions for Opium as aforesaid are to be addressed to the Governor General at Calcutta, within thirty days after notice of the intended Sales shall have been published in the *Government Gazette*."*

By Order of the Board of Revenue,

ASHLEY EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 10th December 1860. }

No. 1415.

NOTICE is hereby given, that the minimum quantity of Salt that may be sold at any one time to any one purchaser from the Government wholesale Goliabs is experimentally reduced from fifty to ten maunds.

By Order of the Board of Revenue,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 26th December 1860. }

No. 1420.

Notification.

All Collectors are hereby requested to submit, punctually on the 1st January next, a Statement shewing the number of Adhesive Stamps, under Act XXXII. of 1860, sold by them for the three months ending 31st December 1860.

By Order of the Board of Revenue,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 11th December 1860. }

No. 1448.

Notification.

THE Public are hereby reminded that, on and after the 1st proximo, Bills of Exchange, Drafts, Hoondies, Letters of Credit, Promissory Notes, and other orders and obligations for the payment of money after date or sight, drawn in this Country, will be subject to the Stamp Duties imposed by Act XXXVI. of 1860.

By Order of the Board of Revenue,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 13th December 1860. }

No. 1384.

TENDERS are hereby invited for the supply, in whole or in part, of four lakhs (400,000) Indian Maunds of Semile Salt deliverable to the Government Officers at the Sulke Golabis. Each Tender must specify the rate per 100 Maunds, including cost, freight, and all charges whatsoever, at which the Salt will be supplied under the following conditions:—

1. That the Salt shall be clean and good and be shipped from Kurrachee by the end of May next.

2. The Vessels while discharging the Salt to occupy at their own expense the Moorings laid down by Government opposite Sulke.

3. The Government Officers connected with the Sulke Golabis will take delivery of the Salt over the Vessel's side at the rate of about 100 Tons per diem.

4. The cost will be paid only after delivery of the Salt into the charge of the Government Officers at Sulke, and upon the quantity weighed into Store there on production of receipts from the Superintendent of the Dépot.

5. The Tenders will all be opened on the 26th instant, but the Board reserve to themselves the right of rejecting any Tender without assigning a reason for doing so.

By Order of the Board of Revenue,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 14th December 1860. }

Notice.

THE Hon'ble the President in Council has been pleased, in compliance with an application from the Bengal Chamber of Commerce, to authorize Monday, the 24th instant, falling between Sunday and Christmas Day, to be observed as a General Holiday. The General Treasury will accordingly be closed on that day.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 19th December 1860. }

Notice.

BANKERS and Merchants sending Drafts and other Papers to this Office to be impressed with a Stamp are requested to see that all Papers are sent in separate Sheets.

It is not sufficient to remove the covers from Books without detaching the leaves from each other.

E. W. PERRY,
Offg. Superintendent.

SUPR. OF STAMPS' OFFICE,
The 13th December 1860. }

Notice of the Municipal Commissioners.

To RATE-PAYERS.

WHEREAS the Municipal Commissioners for the Town of Calcutta, under the provisions of Act XXV. of 1856, have completed the valuations of Houses, Buildings and Lands for the year 1861, the Books containing the said Valuations and Assessments may be inspected at their Office, by Owners, Occupiers, Agents or Trustees of Property, from Monday, the 31st of December, between the hours of 11 A. M. and 4 P. M.

It is further notified, that in pursuance of Section XI. of Act XXV. of 1856, the Municipal Commissioners will sit on Wednesday, the 16th of January 1861, and following days, at noon, to take into consideration applications for reduction of Assessments, when parties interested will be required to attend either personally or by their Agents.

By Order of the Board of Municipal Commissioners,

ROBERT TURNBULL,

Secy. to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS,
No. 10, Chowninguee Road;
Calcutta, the 21st December 1860. }

Notice

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 096601.

E. BICKENS,
Extra Assistant Commissioner,
in charge of Treasury.

LUCKNOW TREASURY OFFICE, }
The 30th November 1860. }

Notice.

UNDER instruction, the Farm of Phultah Ghat Ferry, eighteen miles North of Calcutta, on the Grand Trunk Road between Barrackpore and Hooghly, will be sold by Public Auction at noon on the 27th day of December 1860, at the small Road Chowkie at Gyretty Ghat.

Each person intending to bid will deposit the sum of three hundred Rupees prior to sale, which will be returned after sale to all except to the highest bidder, who will have also his deposit returned on signing his agreement and payment of his security.

EDWARD ROKE,
Ex. Engr., 1st Divn., Gd. Tk. Road.

১৭০ মহড়।

ইন্দোরমাসা কালাতি একজিকিউটিব টেক্সীবোর্ড, কাষ্ট ডিভিজন প্রাই ট্রাক কোর্প এপরিত শিয়ুত ফিল্পুটি কমিসনারি এডওয়ার্ড রুক কালেব জে.এ. বাকুশা মোকাব রান্দীগঞ্জ সন ১৮৬০ মাস টারিখ ৮ ডিসেম্বর।

৩০ প্রতি সর্ব গ্রামানন্দের জাহার্ফ সেখা বাটিতে বে মোৰ প্রস্তাৱ কৃত অর্থাৎ কাষ্ট ডিভিজন প্রাই ট্রাক হোডে চৰ মন্দিৰ উত্তৰ বাবুগুৰ ও ছগলি র মধ্যে যে পার্শ্বপাত্ৰে চৰ আছে তাৰ মন হামেৰ ২৭ ডিসেম্বৰ তাৰিখে দিবা দুই প্ৰকৰণে চৰ যোৰ গতিচিঠি উক্ত বাবুগুৰ চৌকি হৰে সহকাৰি কাস বিনামূলক উক্ত বাবু চৰ বিজ্ঞপ্তি হইবেক।

৩ মহড়।

বে কেহো ব্যক্তি বাট বাবুগুৰ প্ৰাথমিক বাবুতে কোৰ কৈ বিবাহেৰ পূৰ্ব ১০০০ দিন শত টাকা সহকাৰে জোৰ বাবু বিবাহে হইবেক তাৰ কুল সহকাৰি নিয়ম ঘোষ কৰিব কলিয়া জয়লি অবিকার হওৱে তাৰ এ টাকা সহকাৰে বাবুজ্বাল হইবেক নথে নিয়ম বিবৃত হইল আপনৰ টাকা কেবল পাইবেন এবং যে ব্যক্তি সকলেৰ অধীক্ষ্যা, উক্ত পদে নিয়মে জোৰ কৰিবেন তাৰকেই হাতি দেওয়া কৈবল্যে কিম তাৰকে কিম যত কৰাৰমাসা লিখিবা দিবা সকল মাতিব জানিবে বাবুগুৰ আমাৰ কলিতে হইবেক হৈতি।

EDWARD ROKE,
Ex. Engr., 1st Divn., Gd. Tk. Road.

Notice.

All persons having claims against the Estate of the late Charles Bladen Taylor may, by letter, apply to the undersigned, when they may hear something to their advantage. For the interests of those concerned, it is requested that all claims in full be duly communicated within one month after date of this Advertisement.

GEO. B. TAYLOR.

BENARES,
The 15th December 1860. }

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Nuddea Rivers.

Report showing the least depth in the present Navigable Channels, from the 9th to 16th December 1860.

NAME OF RIVERS.	Least Depth of Water.	Remarks.
MATABANAH.		
Above Entrance in Ganges ...	8 0	
On the Entrance Shoal	4 0	
Thence to Hat Boleah, 44 Miles ...	2 9	
Hat Boleah to Alickdeah ...	closed.	Hat Boleah to Alickdeah by Road, 11 Miles.
Alickdeah to Kishengunge, 38 Miles ...	2 5	
Kishengunge to Hooghly River, 34 Miles ...	3 0	
BRAHMINTEE.		
Entrance ...	closed.	
Jagungunge to Cutwa, 60 Miles ...	2 5	Brahmintee will be kept open from Jagungunge and Moorsheadabed to the Hooghly.
Cutwa to Nuddea, 46 Miles ...	3 0	

T. N. ARMSTRONG, C. E.,
Supdt., Nuddea Rivers.

The 16th December 1860.

Notice

Is hereby given that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale and readily disposed of.

J. P. SUTHER,
Offy. Superintendent.

ZILLAH CACHAR,
Superintendent's Office,
The 16th July 1860. }

LIABILITIES	ASSETS
Proprietors' Capital	1,07,00,000 0
Reserve Fund ...	20,500 1
Current Accounts	2,02,47,325 4
Cash Crdentials Underwritten	3,46,052 9
Other Crdentials ...	3,47,830 7
Bank Notes ...	1,61,87,61 0
Post Bills ...	7,10,571 8
Profit and Loss (Rebates Account)	37,8912 8
	1,07,00,000 0
	20,500 1
	2,02,47,325 4
	3,46,052 9
	3,47,830 7
	1,61,87,61 0
	7,10,571 8
	37,8912 8
	1,07,00,000 0
	20,500 1
	2,02,47,325 4
	3,46,052 9
	3,47,830 7
	1,61,87,61 0
	7,10,571 8
	37,8912 8
	1,07,00,000 0
	20,500 1
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	3,47,830 7
	1,61,87,61 0
	7,10,571 8
	37,8912 8
	1,07,00,000 0
	20,500 1
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	3,47,830 7
	1,61,87,61 0
	7,10,571 8
	37,8912 8
	1,07,00,000 0
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	3,47,830 7
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	7,10,571 8
	37,8912 8
	1,07,00,000 0
	20,500 1
	2,02,47,325 4
	3,46,052 9
	3,47,830 7
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	7,10,571 8
	37,8912 8
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	3,47,830 7
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	7,10,571 8
	37,8912 8
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	3,46,052 9
	3,47,830 7
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	7,10,571 8
	37,8912 8
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	20,500 1
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	3,46,052 9
	3,47,830 7
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	7,10,571 8
	37,8912 8
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	20,500 1
	2,02,47,325 4
	3,46,052 9
	3,47,830 7
	1,61,87,61 0
	7,10,571 8
	37,8912 8
	1,07,00,000 0
	20,500 1
	2,02,47,325 4
	3,46,052 9
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MAJOR ROBERT CAMPBELL BARCLAY, deceased.
 Pursuant to the Act of Parliament of the United Kingdom, 22nd and 23rd Vic. cap. 35, intituled an Act to further amend the Law of Property and to relieve Trustees, Notice is hereby given to all Creditors and other persons having any claim or demand on or against the Estate of Robert Campbell Barclay, late of Kurruntadhee, Buxar, in the East Indies, Major in the 88th Regiment of Bengal Native Infantry, (who died on the 2nd day of September 1859; and the administration of whose Estate and Effects was, on the 24th day of January last, granted by Her Majesty's Court of Probate to Mary Ann Barclay, of South Town, Great Yarmouth, in the County of Norfolk, in England, widow,) are, on or before the first day of March next, to send in the particulars of such claims and demands to the said Mary Ann Barclay or to Messrs. Clarke and Morice, of 29, Coleman Street, London, her Solicitors, or to the undersigned Charles William Hatch, of 11, Old Post Office Street, Calcutta, her Agent in that behalf; and in default thereof, the said Mary Ann Barclay will proceed to distribute the Assets of the said deceased, and will not be liable for such Assets or any part thereof so distributed to any person, of whose claim she shall not then have had notice.
 Dated this 15th day of December 1860.

C. W. HATCH.

**Underwriters' Screw Steam and Tug Company
" Limited."**

REGISTERED UNDER ACT XIX. OF 1857.

The Ordinary-Half Yearly Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on Tuesday, the 15th of January 1861, at 8 o'Clock P. M.

By Order of the Directors,

DUTT, LINZIE & CO.,

Secretaries.

CALCUTTA,
The 15th December 1860. }

Partnership

In the Firm of Messrs. SOORJEECOOMAR SEN AND Co., carrying on business as Cloth Merchants and Bombay and China Goods' Dealers at No. 69½, Old China Bazar, of which SOORJEECOOMAR SEN, PANCHGORO BOSE, and SAMA CHURN DASS are Partners, and every one among the Partners is authorized to sign for the Firm.

SOORJEECOOMAR SEN AND Co.

**COPIES OF THE
Report of the Indigo Commission,
TOGETHER WITH
The whole of the Evidence
TAKEN BEFORE THE COMMISSION,
AND THE
APPENDICES, Nos. I., II., AND III.,**

Can be had on application to the Printer of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost,

The under-mentioned Government Promissory Note, standing in the name of Lieutenant G. W. W. Fulton. Payment has been stopped in this Office:—

No. 12582 of 3300/- of the 5 per Cent. Loan of 1841-42, for Rupees 500.

W. CLARK,
Offy. 2nd Inst. Accts. Genl.

FOOT WILLIAM ;
Loan Office,
The 14th December 1860. }

Lost,

By capsizing of a Boat at Nintollah Ghât, on the 5th April 1859, a Government Promissory Note, No. 3441, of 12th March 1854-55, a 5 per Cent. Loan, for Rupees 1,000. Payment of the same has been stopped at the Loan Office.

POORNOSEN MULLICK.

Lost,

The Right-hand portion of a Bank of Bengal Note, No. 18024F., for Rupees 100, payment of which has been stopped at the Bank.

Lost,

Second-half of Bank of Bengal Note, No. 19193F., for Co's Rs. 100. Payment stopped at the Bank.

[2739]

Lost.

The under-mentioned Promissory Notes of the Government of India, standing in the name of Mr. Jamsetjee Dorabjee, the Proprietor, by whom they were never endorsed to any other person. Payment of these Notes, and of Interest thereon, has been stopped at the Loan Office, and application is to be made to Government for the issue of duplicate Notes, in favor of the Proprietor. This Notice was also published in the *Bombay Government Gazette* of 23rd and 30th June, and 7th July 1858, and in the *Bombay Times*, and *Bombay Samachar* :—

Interest drawn in 1858-59 Draft No.	Loans.	Bombay No.	Calcutta No.	For Rupees.	Total.
34 ..	1832-33, 4 per Cent. .	892	11111	5,000	
		894	122	2,500	
		399	506	1,000	
		400	504	2,500	
147 & 413 ..	1835-36, 4 per Cent. .	401	1570	500	
		402	9945	3,000	
		404	11440	1,500	
		405	15399	500	
		1746	16174	2,300	
127 & 774 ..	1842-43, 4 per Cent. .	5371	22191	3,000	
		5372	22192	3,000	
		5373	22193	3,000	
		570	3996	3,000	
35 & 1540 ...	1854-55, 4 per Cent. .	571	3998	2,000	
		572	3999	2,000	
		10822	35190	1,000	
121 & 431 ...	1854-55, 5 per Cent. Public Works ...	416	3094	2,500	
		417	3095	2,500	
		1210	7320	2,000	
799 & 1447 ..	1856-57, 5 per Cent. .	1923	5117	3,000	
		1921	5118	3,000	
		1925	5119	3,000	
		1926	5150	3,000	
		15229	35962	5,000	
		15230	35963	5,000	
1417 ...	Ditto	15281	35961	5,000	
		15232	35963	5,000	
		15283	35966	4,000	Rupees 75,400

JAMSETJEE DORABJEE.

BOMBAY,
The 11th December 1860. }

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 6860.

The Calcutta Bhany Despatch of the 5th instant for Cuttack and Chittarpore, which contained the Parcels mentioned in the annexed List, having been plundered by Dacoits whilst in transit at night between Balasore and Bhadrak, the Senders are requested to furnish this Office, as early as possible, with Lists, showing the nature and value of the contents of their respective Parcels, the information being urgently required to enable the Local Magistrate to make a proper investigation.

C. K. Doss,
Post-Master General of Bengal.

CAMP SIRSA,
The 13th December 1860. }

[2740]

LIST of Parcels despatched from Calcutta Post Office on 5th December 1860.

Station whence originally despatched.	No. of Parcels.	Address.	Destination.	Weight.
Calcutta	1	Resident	Hyderabad	205
Ditto	1	Pamphlet	Vizangram	0
Ditto	1	Ditto	Vizagapatam	20
Ditto	1	Ditto	Nursapatam	0
Ditto	1	Resident	Hyderabad	3
Ditto	1	Pamphlet	Pooree	12
Ditto	1	Ditto	Cuttack	23
Ditto	1	Ditto	Ditto	23
Ditto	1	Kally Churn Roy	Ditto	16
Ditto	1	Ditto	Ditto	47
Serampore	1	Post-Master	Ditto	45
Ditto	1	Ditto	Pooree	45
Calcutta	1	W. L. Heeley	Cuttack	163
Ditto	1	Collector	Pooree	300
Ditto	1	Ditto	Ditto	280
Ditto	1	Ditto	Ditto	335
Ditto	1	Ditto	Ditto	210
Ditto	1	Ditto	Ditto	350
Ditto	1	Ditto	Ditto	340

W. H. McGOWAN,
Post-Master of Calcutta,
for Post-Master General.

**NOTICES issued by the
POST-MASTER of CALCUTTA.**

No. 2208.

The 10th December 1860.—The Overland Mail per Steamer *Colombo* will be closed on Saturday, the 22nd instant, at 6 p. m.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Weight.	Per M. Marcelline.	Per M. Southampton.
Under $\frac{1}{2}$ ounce	Rs. 0 6 0	Rs. 0 4 0
" $\frac{1}{2}$ " "	" 0 8 0	" 0 8 0
" $\frac{1}{2}$ " "	" 0 14 0	" 0 8 0
" 1 " "	" 1 0 0	" 1 0 0
" 2 " "	" 2 0 0	" 1 0 0

No. 1034.

The 18th December 1860.—The 23rd December falling on a Sunday, there will be no After-Packet on this occasion, owing to the Mail Steamer *Colombo* proceeding to Sea without anchoring at Kedgeree on the morning of the 24th instant.

No. 3913.

The 18th December 1860.—The Post Master, Calcutta, begs to remind the Public of the orders of Government, dated 9th and 16th March 1860, which rule that all Newspapers shall be prepaid on and after the 1st proximo, and that Papers insufficiently stamped shall be charged with a fine, while Papers posted unpaid are not to be forwarded at all.

No. 2278.

The 13th December 1860.—Notice is hereby given, that the Letters for the Overland Mail, despatched from this Office up to the 3rd instant, and the Express Mail of the 4th, were in time for the Steamer that left Bombay on the 12th instant.

No. 2283.

The 14th December 1860.—Notice is hereby given, that the Mails for Port Blair and Rangoon, for transmission per Ship *Talab Caisa*, will be closed at this Office, on Monday, the 24th instant at 6 p. m.

No. 2384.

The 19th December 1860.—Notice is hereby given, that, in consequence of the departure of the Steamer *Fairy Cross* having been postponed, the Mails for the Straits and China will be closed at this Office, on Saturday, the 22nd instant, at 6 p. m.

No. 2407.

The 21st December 1860.—Notice is hereby given, that, in consequence of the departure of the Ship *Talab Caisa* having been postponed, the Mails for Port Blair and Rangoon will be closed at this Office, on Thursday, the 27th instant, at 6 p. m.

No. 4087.

The 21st December 1860.—The Bullock Train will again be open to the Public from the 26th instant till further notice, and 250 maunds tonnage will be received daily.

[2741]

No. 4088.

The 21st December 1860.—The Holders of Window-delivery Tickets for the current year are informed that their Tickets will cease to be of any use after the 31st instant.

Fresh Tickets will be issued on the receipt of the usual Annual Fee of 12 Rupees for the ensuing year.

PACKETS for the reception of Letters by the following Ships are open at this Office:—

NAME OF VESSEL.	Agents.	Intended Departure.	For what Port.	Touching at	REMARKS.
Steamer Colombo ...	P. & O. S. N. & Co.	23rd Dec. 1860.	Suez	Madras, Ceylon & Aden.	
" Fiery Cross ...	Jardine, Skinner & Co.	23rd "	"	Hong-Kong, Penang & Singapore.	
Ship <i>Tubal Cain</i> ...	Government	28th "	Rangoon	Port Blair.	
" <i>Fatty Salam</i> ...	Haujee Hussain	24th "	"	Mauritius.	

The 21st December 1860.



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, DECEMBER 22, 1860.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances, containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately, on a payment of six Rupees per annum, if delivered in Calcutta, or twelve Rupees if sent by post.

No Official Orders or Notifications the publication of which in the GAZETTE is required by law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to, as heretofore.

Foreign Department.

The Punjab Police.

From MAJOR G. HUTCHINSON, Officiating Secretary to Government, Punjab, Military Department,—(dated the 13th June 1860.)

Sir,—I AM now desired by the Lieutenant-Governor to reply to your letter, dated Simla, 7th May.

1. After reviewing the present strength of the Military Force in the Punjab now under the orders of His Honor the Lieutenant-Governor; and calling attention to the existence in the Punjab of two distinct bodies of Police, the one Military and the other Civil, you convey, in paragraph No. 8, the desire of His Excellency the Governor General and Viceroy of India that His Honor will give his early consideration to the question of re-modelling the Punjab Police on the Oude system, or take immediate steps for the reduction of the Military Police.

2. Previous to the receipt of your letter His Honor had instituted, at Lahore, a Commission to arrange for the introduction into the District of Lahore, — an experiment, a system of Military Police modelled on the system now in force in Oude. The result of the enquiry was very satisfactory; though it was not apparent whether any pecuniary saving could be effected, yet, it was clear that a Military Police for preventing and detecting crime, with sufficient superintendence of European Officers could be arranged for the Lahore District without additional expense.

On the receipt of your letter, His Honor determined to put in force the experiment at once in the Lahore Division, and also to extend it to the Umritsur Division, as the Military Police of both these Divisions are superintended by one and the same Police Officer.

3. The Officiating Judicial Commissioner, A. A. Roberts, Esq., has received instructions, showing generally the views of His Honor, for the proper starting of the experiment, and which I may briefly sketch as follows.

4. His Honor desires to work cautiously, beginning with the Lahore and Umritsur Divisions, but extending operations into the other Divisions so soon as the administration is ready to undertake the work. Time will not be lost in thus extending, and all Commissioners are duly warned to prepare for the coming change, but it is imperative to proceed surely, even if slowly.

In the Punjab, there exists a considerable body of really very fairly efficient Civil Police; the people are accustomed to them, and it must be observed in justice to this Police, that hitherto they have performed their duties as well as could be expected from any body so constituted. This existing body of Civil Police cannot be suddenly turned adrift, nor suddenly transferred into a Corporation with a Military organization; moreover, it is not possible to decide at once, that a Division shall have so many Cavalry, so many Infantry, with such and such a Reserve at Head Quarters. The Divisions in the Punjab vary considerably in size and in their requirements. It has been found necessary therefore to work upwards, Division by Division,—and guided by our experience of the actual present wants, of each

Division to fix the strength of the Thannahs, Posts, and Outlying Posts actually required under the new organization in each Division; thus, from that practical working, arriving at the actual number of Police, Horse and Foot, required for the whole Punjab. In doing so the greatest care is taken not to have a man more than the Country requires, and to bear in mind that, whilst no extra expense can be incurred, yet a subordinate superintendence for each District, partly European, partly Native, has now to be provided for.

The present Captains of Police in charge of Divisions will remain performing the same Military duties of superintendence over the Military Police as they now do. At present, change is not contemplated either in the geographical extent of their charges, or in the *nature* of their duties. As before, they will be held responsible for the Military efficiency of the Police, and carry it on as heretofore under the Lieutenant-Governor, through the Military Secretary.

In each District an Officer styled Lieutenant of Police is considered imperatively necessary. This Officer will be subordinate for Military supervision to the Captain of Police, and subordinate to the Civil Officer in the Civil Department. Probably hereafter His Honor will recommend the appointment of an Officer as a travelling Military Inspector, but at present the wants of the system are not adequately developed, to enable him to decide. All good Thannahdars now in the Civil Police will, if possible, be provided for in the Military, likewise all Subordinates and Burkundauzes. All men utterly unsuited to the new organization will be discharged with fitting gravity.

5. From this brief sketch, it will be seen that the Captains of Police will, as heretofore, be held responsible to the Local Government solely for the Military efficiency of the Police in their respective *Divisions*, and that the Civil Officers and their Assistants, the Lieutenants of Police, will be responsible for the Civil efficiency of the Police in their respective *Districts*.

6. A full and complete statement of the rules and practice to be observed by the Police in all Civil matters will be sent when ready; at present it is not possible, but it may be said that whilst, generally, the rules framed in Oude will be applied in the Punjab, yet that the Police will be subordinate to the Civil District Officers.

7. His Honor had previously contemplated introducing into the Punjab the system he introduced into Oude, and now the authority conveyed in your letter enables him to carry on with vigour and extend the experiment he had initiated at Lahore.

8. The introduction therefore of a Military Police system into the Punjab, based on that in force in Oude, but modified to suit the requirements of the Punjab, is in progress, and His Honor hopes that by the end of the year, he will be able to report its complete extension throughout the whole Province; and he trusts that whilst the power of the Administration, both for Civil and Military jurisdiction, will have been immensely strengthened by the introduction of an additional European Officer into each District, and by the Military organization of the entire body, still, that no additional expense will have been incurred, and it is hoped, that the standing Native Army of the Punjab may consequently be considerably reduced.

9. The instructions conveyed in your 9th paragraph to disband all men of Depots, when released from duty by His Excellency the Commander in Chief, will be carried out.

His Honor observes that we have but the remnant of Levies, the process of reduction having been in force for some time. With the concurrence of His Excellency the Commander in Chief, we are drafting off to Regiments under His Excellency, all men of the Sealkote Levy who wish for service; and the Levy at Ferozepore, now relieved from duty under His Excellency, will be as rapidly disposed of.

10. With reference to your 10th paragraph, and His Excellency's remark that the Frontier Force, Horse and Foot, is larger than it was before the Mutiny, although the European Force in the Peshawar Division has been largely increased, I am directed to offer the following explanation:—Prior to the Mutiny the Punjab Irregular Force mustered 13,453 fighting men; by the last Returns, including the augmentation of one Troop and two Companies to the Corps of Guides, and the Huzara Goorkha Battalion raised in 1858, it shows a total of 13,517 or only *sixty-four* men in excess of the strength on 1st January 1857. It is now probably less than the strength on 1st January 1857, although all our Regiments are not fully reduced to the strength ordered.

11. His Honor would here observe that he considers the Frontier Force cannot be, with safety, reduced any lower than the strength lately fixed. Each Infantry Regiment will number but 600*

Bayonets, and each

* NOTE.—The 25th or Huzara Cavalry Corps but Goorkha Battalion and Guide 420 Sabres. Our Corps at Hoti Murdan excepted. *Levies* on the Frontier will be reduced to the lowest possible strength consistent with safety; the most stringent orders on this head have been issued to Brigadier Chamberlain, c. b., and to Major Taylor, the Commissioner, and though the late Expedition may for a time somewhat retard our reductions, yet His Honor is most desirous not to maintain one more Soldier than is absolutely necessary. It may here be observed, to show that the Punjab Administration has never possessed more Military Police than may fairly be presumed to have been necessary, that a Committee composed of Sir John Lawrence, Bart., Brigadier General Chamberlain, c. b., Colonel Edwardes, c. b., assembled after the Mutiny to report on the Military occupation of the Punjab, and recorded their opinion that the following Police Force was necessary for the Punjab:—

Cavalry	... 5,400
Infantry	... 10,900
Total	... 16,300

The existing Force is shown to be—

Cavalry	... 4,357
Infantry	... 9,959
	13,416

Add to this four <i>Bessallahs</i> for Dera Ishmael Khan District ..	400
	13,816

being 2,484 men less than the Committee proposed. The above Estimate by the Committee was formed when the Native Army in the Punjab,

including the Frontier Force, was proposed to be maintained exclusive of Police Troops, at 36,064 men. It is now, by Return of 1st January 1860, of the Quarter Master General, including the Frontier Force, but exclusive of Police, about 27,440 men.

12. In accordance with the instructions con-

* Nos. 1 and 2, with detail of duties performed, being supplement to No. 2 Statement. the two Statements* therein called for. It will be observed that the *Frontier Irregular Force* has increased sixty-four men only, but as before mentioned it will soon be below the strength it possessed prior to the Mutiny. The Military Police is here shown to have been increased by 8,997 men; this was absolutely necessary owing to the addition of Territory to the Punjab Government, and the reduction of the strength of the Native Troops all over the Punjab.

The Levies show an increase of 2,594 men. Reductions to the very utmost are, and will be rigidly carried on.

The new system of Police will, it may be here observed, add numerically to the Military Force at the disposal of the Punjab Government, but it will not add to the expenses, inasmuch as the present Civil Police expenditure will meet the increase.

13. In conclusion, I am desired to state that His Honor will not fail to reduce, to the utmost, the Military Force at his disposal; that such reduction is in progress now, and will be carried on as quickly as the emergencies of the service will allow; and lastly, that a system of Military Police is introduced, the strength and details of which will as soon as possible be reported.

P. S.—From Returns dated 1st instant, it appears there were casualties to the extent of 127 men in Punjab Irregular Force during May. The total strength is therefore sixty-three men less than it was on the 1st January 1857.

From MAJOR G. HUTCHINSON, Officiating Secretary to Government, Punjab, Military Department,—(dated the 21st Jan 1860.)

Sir,—In continuation of my letter of 13th instant, I am now desired by His Honor the Lieutenant-Governor to submit for the approval of His Excellency the Governor General and Viceroy of India in Council, the following proposal regarding European Officers required for the proper working of the new system of Police now being gradually introduced into this Province.

2. In the Punjab there are ten Divisions and thirty-three Districts; for each Division His Honor desires to have one Captain of Police, and for each District one Lieutenant of Police, whilst some Divisions contain three Districts, some four, but none less than three, so the Districts also vary in their size and population.

3. This inequality of Divisions and Districts would perhaps naturally suggest a corresponding inequality in the emoluments of the Police Officers employed in their supervision, but, though His Honor does most strongly advocate grades in the pay and position of the Police Officers, he would by no means make locality any condition of such grades. He desires that, as in other Departments, so in the Police Department, Officers will receive emolument according to their efficiency in the Department, and not merely according to the extent of their charge or its position.

4. The number of our Divisions and Districts as before noted, will render necessary for the whole Punjab, the services of the following Officers:—

Captains of Police, ten.

Lieutenants of Police, thirty-three.

5. His Honor desires to have—

5 Captains of Police, at 1,000 Rs. each per mensem.

5 Captains of Police, at 800 Rs. each per mensem.

12 Lieutenants of Police, at 600 Rs. each per mensem.

12 Lieutenants of Police, at 500 Rs. each per mensem.

9 Lieutenants of Police, at 400 Rs. each per mensem.

All the above allowances being consolidated. For both Grades His Honor considers adequate travelling allowance should be provided. It is very important that Police Officers should move about constantly, and experience in other Departments has proved that nothing so much promotes activity as good travelling allowances. The rates allowed in the North-Western Provinces and in Oude are not on record here, but His Honor would propose as follows:—

For Captains of Police.

For a journey where an Officer starts from the permanent Head Quarters of his Division, and visits any posts within ten miles, returning the same or the next day, no charge of any kind can be admitted, but if he is obliged to stay out on duty beyond ten miles from his Head Quarters, he may charge five Rupees per diem deputation allowance.

For a journey, starting from permanent Head Quarters and proceeding more than ten miles out, mileage may be charged for the whole distance out and in at eight annas per mile.

An Officer out on duty beyond a radius of ten miles from his permanent Head Quarters may either charge deputation allowance at five Rupees per diem, or mileage for the distances travelled at eight annas per mile.

For Lieutenants of Police.

The same rules, with this exception that the deputation allowance in his case will be four Rupees per diem, and not five.

6. The total monthly cost proposed for the consolidated salaries of the European Officers will be as follows:—

Ten Captains of Police ... 9,000 Rupees.
Thirty-Three Lieutenants of Police 16,800 Rupees.

Total	... 25,800
Probably eventually an Inspector on	1,500
	27,300

Now in Oude there are four Divisions and twelve Districts; in the Punjab ten Divisions and thirty-three Districts; the European superintendency in Oude costs as follows:—

DISTRICT SUPERINTENDENT.	
Two @ 1,000 = 2,000	
Four @ 800 = 3,200	
Seven @ 600 = 4,200	— 9,400
ASSISTANT DISTRICT SUPERINTENDENT.	
Nine @ 400 = 3,600	
	18,000
Chief of Police .. 1,800	
Assistant of Police .. 800	— 2,600
	15,600

In the Punjab then, we should have thirty-three Districts, costing 27,300 monthly, and in Oude there

are twelve Districts, costing 15,600 monthly ; or, in the Punjab, the cost for European Superintendents per District would be nearly 828, whilst in Oude it is 1,900.

7. His Honor does not make this comparison in order to show that Oude is over-paid ; he does not think that it is, but merely to show that this present proposal for the Punjab is not excessive. His Honor desires not to pledge either himself or the Government to the present proposition as a permanent arrangement : time and experience will very possibly call for future modification, but he considers it the best arrangement he can propose at present. We have already two systems of Police at work in the Punjab, and this arrangement above mentioned forms part of that plan lately submitted, by which we are enabled to gradually alter both systems without violently upsetting either.

8. His Honor therefore solicits sanction to the present proposition on the understanding that the salaries proposed will be met by reduction in the present Civil Police ; and as the Lahore and Umritsur Divisions alone require at once six Lieutenants of Police before the system can be properly started, requests an early reply.

From W. Gaze, Esq., Officiating Deputy Secretary to the Government of India, Foreign Department, to the Officiating Secretary to Government, Military Department, Punjab, (dated the 19th November 1860)

SIR.—With reference to your letters, noted in the margin, reporting that Letter dated 13th June. the Lieutenant-Governor Letter dated 21st June. had introduced the Oude system of Military Police into the Lahore and Umritsur Divisions with the intention of gradually extending it throughout the Province, I am directed to communicate the observations and orders of the Governor General in Council on the points which appear to call for notice.

2. The Returns submitted with your first letter exhibit a total increase in the Force at the disposal of the Lieutenant-Governor on the 1st of May 1860 of

* Punjab Irregular Police	..	64	increase in the Force
Police	..	3917	at the disposal of
Levies	..	3191	the Lieutenant-Governor
Total	..	7088	of May 1860 of

7,655 men, as compared with that available on January 1st, 1857 ; but the Governor General in Council is mindful of the fact that the Delhi and Hissar Divisions, where in 1857 there was no Military Police at all, have now to be provided for.

3. It is shown that the Frontier Force was on the 1st May 1860 only sixty-four men in excess of the strength before the Mutinies, and that on the 13th of June, the date of your letter, 127 casualties having intermediately occurred, the strength was sixty-three men less than on the 1st of January 1857. Further reductions are promised to the extent of 2,511 men, which will cause a saving of expense to the amount of about 3½ lacs a year. His Excellency in Council considers this result to be, as far as it goes, satisfactory.

4. As regards the Cavalry Levies and the Foot Levies, it is reported that 931 men of the former and 606 of the latter either have been or are about to be discharged, and that the rest will be reduced to the lowest possible limit. His Excellency in Council observes that these Levies cost about seven lacs a year, and ought all to be discharged, or else absorbed either into the Regular Army or the Police. Their existence as a separate kind of Corps is in every point of view objectionable, even if the men are required. The Lieutenant-Governor's proposed reductions involve a saving of about 6½ lacs, leaving still an annual charge for Levies of 1½ lacs.

5. There remains the Military Police, or, as it should hereafter be called, the organized Police. The Lieutenant-Governor, it is stated, had resolved to introduce into the Punjab the system of Police pre-

vailing in Oude, but he considered it unadvisable to extend it over the whole Province at once. He had commenced with the Lahore and Umritsur Divisions, and he hoped by the end of the year to be able to report that the new system had been adopted throughout the Punjab. The details of the scheme were not yet ripe for submission, and the Lieutenant-Governor could give no idea of the probable strength of the new Police. He only indicated generally the principles on which the Force was to be constituted, and which may be summed up as follows.

6. It is proposed to adopt, generally, the rules in force in Oude, but to make the Police subordinate to the Deputy Commissioner except in matters of Military detail. This is approved by the Governor General in Council on the understanding that the Deputy Commissioner in the Punjab is the Local Magisterial Officer who, in the opinion of His Honor the Lieutenant-Governor, forms the best link in the chain of Magisterial Officers with which the Police can be connected.

7. It is proposed by the Lieutenant-Governor to retain the present Captains of Police and not to alter the bounds of their jurisdiction. His Honor also proposes to have a Lieutenant of Police in each District, who will be responsible to the Captain of Police for the discipline and internal economy of the Corps, and to the Deputy Commissioner in matters of Police duty.

The principle of this arrangement is approved on the same ground as above mentioned, viz. that His Honor the Lieutenant-Governor considers it, with reference to local peculiarities, the best that can be adopted, but His Excellency in Council greatly doubts whether there is any necessity for employing so large a number of Captains of Police as one for each Division, the number proposed in your letter dated 21st June, and whether there is really a necessity for more than two or three such Officers in the whole Province. He requests that this point may be carefully re-considered by the Lieutenant-Governor.

8. The appointment of an Inspector of Police for the whole Province is contemplated at some future date, and His Excellency in Council, I am desired to state, entirely concurring with His Honor in opinion as to the value of the aid which will thus be afforded in organizing an efficient Police, will be prepared to take the proposal into consideration whenever it may be submitted for orders.

9. It is said that the Civil Police will not be discharged, but that all the good Thannahdars and their Subordinates, and all good Burkundauzes will be drafted into the new Police, the old, infirm, and inefficient men being discharged. The Military Police, it is observed, will thus be largely increased, but no additional cost will be incurred, the expense being met by the savings from the discharged Civil Police. With reference to this, I am desired to observe that, until the details of the scheme are submitted, it is impossible to see what will be the ultimate financial result of the change, and His Excellency in Council refrains from making any comments at present, but will await the fuller development of this part of his scheme by the Lieutenant-Governor.

10. His Excellency in Council perceives from the Supplement to Statement No. 2, that the Police, especially the Cavalry, are in many cases frittered away in personal Guards and Tehsild Guards, for which Burkundauzes and Chuprasies are also kept up. The Lieutenant-Governor observes that, in order to determine the strength of the whole Police Force for the Punjab, it has been found necessary to "work upwards," and fix the strength of Horse and Foot-Police required at Thannahs, posts and outposts in each Division. This, I am desired to state, is the right principle; but then the organized Police should be confined to Police duties proper, including the guarding of Jails and Treasuries, and the escort of Treasures and Prisoners ; and the Force should not be greater than to provide adequately for these objects, allowing

of course for a small Reserve at the Head Quarters of each Battalion. But the existing Establishments of Chuprassies and Burkundauzes should be kept in view and revised at the same time, so that the common duties of messengers and personal attendants on Officers should not be performed by highly paid and organized Policemen, but by the cheaper agency of undisciplined men.

11. I am further directed to observe that, while every Policeman should be trained to the use of Fire Arms, and should spend a portion of each year at Head Quarters for the purpose of drill, the men on duty (except Guards) should not ordinarily be allowed to carry Fire Arms, those being only a temptation to them to commit violence and a mere incumbrance so far as the prevention and detection of crime are concerned. The danger of an organized Police is that they may become too Military in character and forget that they are essentially a Civil Corps, and organized for Civil purposes; the occasions therefore on which Policemen should be allowed to retain their Arms when employed on Police duty should be exceptional, and only when there is an absolute necessity for it.

12. In giving his general assent to the Lieutenant-Governor's propositions, and leaving the details in a great measure to His Honor's discretion, the Governor General in Council relies on His Honor's proved experience and acknowledged judgment in this branch of administration. His Excellency in Council trusts that His Honor the Lieutenant-Governor will impress on all Officers employed on this work the necessity for limiting the total expenditure on the Police and protection of the Country, to the lowest amount consistent with a due regard for the public safety.

From MAJOR G. HUTCHINSON, Officiating Secretary to Government, Punjab, Military Department,—(dated the 21st November 1860.)

SIR,—In continuation of my letter dated 21st June last, regarding the proposed new Police arrangements in the Punjab, I am now desir'd by the Hon'ble the Lieutenant-Governor to forward for the information of His Excellency the Viceroy, copies of a letter from the Judicial Commissioner, and of a Memorandum from the Commissioner of the Lahore Division, showing what has been effected in that Division for carrying out the wishes of the Supreme Government.

2. This report is submitted as giving a general view of the results of the change of system; but His Honor does not wish it to be understood that the present working of the scheme be considered as final; some modifications will no doubt be found necessary. He is however of opinion that the change is in every respect beneficial; that it is less expensive, and more efficient.

From A. A. ROBERTS, Esq., Officiating Judicial Commissioner of the Punjab,—(dated the 10th November 1860.)

SIR,—In accordance with instructions received from His Honor at Murree, I have the honor to submit a Memorandum prepared by the Commissioner of Lahore, showing the new Police arrangements, and their financial results, in the Lahore Division. This Memorandum will, I believe, supply very fully all the information desired.

2. The financial result may be briefly repeated as follows:—

Military Police.	Civil Police.	Total monthly cost.
Former ... 8,796	8,288	17,084
Present ... 8,796	2,690	11,486
Saving per month		5,518

This is exclusive of the cost of European superintendence, including European Officers, the number and pay of which I propose as follows:—

1 Lieutenant of Police	... Rupees 600
1 Ditto ditto	" 500
1 Ditto ditto	" 600
1 Deputy ditto	" 250
2 Ditto ditto at 200	" 400
Total per month	
	" 2,350

the saving would be reduced to Rupees 8,198 per month. But some allowance must be made for clothing the number of men whom the Captain of Police will now have on his Rolls in excess of the former strength of the Police Battalion who used to be supplied with clothing by the State. These are under 200 of all ranks; and the cost of their clothing would not, I suppose, amount to Rupees 1,000 a year, or about Rupees eighty-five per month. The actual saving per month would still thus be above Rupees 3,000 a month.

MEMORANDUM.

His Honor the Lieutenant-Governor, Punjab, convened a Committee in April last to consider the practicability of reducing the number of Military and Civil Police in the Lahore Division, and of utilizing to the utmost extent the Military Police.

2. His Honor expressed his opinion that it was not necessary to have two separate Forces, one for peace and the other for war, and that by a judicious arrangement, the same body of men might be used for ordinary Police purposes in time of quiet, and be ready and efficient for more Military purposes in case of disturbance. It was his opinion that reducing the number, and though in some cases raising the rates of pay, some small saving would be effected to the revenues of the State; and the amount of danger, arising from the possible combination of a Native Soldier and Police against the Government would be thus minimized.

3. Having these objects in view, a Committee composed of Major Hutchinson, Mr. Egerton, Captain M. Andrew, and myself, met and prepared a scheme of Police organization.

4. The proposals of the Committee were generally approved by the Judicial Commissioner and His Honor the Lieutenant-Governor, and it will be convenient to state them, with the modifications suggested by the greater experience of the higher authorities, in the form of a narrative of the arrangements, as finally carried out.

5. The Police of a District may be divided into three classes:—

- I. Road Police or Patrols.
- II. Station Police for protective and detective purposes.
- III. Civil Police.

The Lines of Trunk Road had formerly been guarded by Foot Police, stationed at intervals of two and three miles, with, here and there, a post of Mounted Police. The Foot Police patrolled, singly, during the night, and passed a watchword or "Purwal" from Station to Station. It was considered that their efficiency was not perfect, and that a more vigorous superintendence of the Road might be maintained by Horse Patrols. The Committee proposed, and His Honor the Lieutenant-Governor sanctioned, the abolition of all these Foot Police on the Road, and in their stead, at intervals of twelve miles, a party of six Horsemen have been posted. Their Stations, though twelve miles apart from each other, are only about six miles distant from the large Thannahs or Police posts which are planted on the Grand Trunk Road. The Horsemen are ordered to traverse the Road nightly between their own Station and Police post. They go forth in twos, never singly. Thus four men are out on duty, whilst two remain behind to guard the

Station and receive reports of crime. They patrol six miles out and six miles in, their duty being solely to protect the Queen's Highway. They are not required, whilst so engaged, to escort Prisoners, or to go off the Road to hunt up bad characters, unless they happen to be in pursuit of an offender who has crossed their path. But the two Horsemen at the Station exercise control over the Villages in their immediate vicinity.

6. For the escort of Prisoners along the Road, which was formerly a very heavy burden on these Road Police, separate arrangements are made. A Convoy starts from the Head Quarters of a District every day, or every other day, at a stated time, and proceeds direct to the next District without relieving Guard. At night the Prisoners are lodged in the nearest Police post and are escorted on the morrow by the same Guard. The attention of the Road Police is thus not distracted from their legitimate duties.

II. Station Police for protective and detective purposes.

7. Throughout the Districts under the old system, there were generally some ten or twelve Thannahs and numerous outlying Chowkies, or petty Police Stations. The Thannahs are all centrally situated in the different Pergunnahs, and in no case has it been found advisable to alter their position. The average strength of the former Police Establishments at each of these was as follows :—

- 1 Thannadar.
- 1 Mohurris.
- 1 Jemadar.
- 18 Burkundauzes, one of whom was a Tracker.
- 1 Sowar.

Considering the arrangements now being made, it was not thought necessary to have so many Foot Police, and the number has been fixed almost uniformly at twelve men. The number of higher Officers is increased, and the Establishment stands as follows :—

- 1 Head Police Officer.
- 1 Havildar.
- 1 Naick.
- 12 Foot Police.
- 1 Tracker.
- 2 Sowars
- 1 Writer

8. The outlying Stations have been done away with, as far as possible. Where the distance between two Police posts is so great that it is impossible to travel from one to the other in one day, the Chowkies have been kept up; but, as a general rule, they have been abolished, and the duty of reporting crime, hunting up criminals, and obtaining general information of the state of the Country has been ordered to be entrusted to landholders of known responsibility who have a character to lose, and who have influence over their neighbours. His Honor the Lieutenant-Governor has decided that these men are not to be paid as monthly servants, but are to receive a yearly sum, or grant, in recognition of their services. Hitherto only two such Lumberdars have been selected in the Lahore District, but more will be chosen in other Zillahs.

9. Having ascertained the wants of the Police under the new arrangements, the next step was to examine the Forces at our disposal. There were, on the Civil Establishment, the following throughout the Divisions :—

Thannahs	Mohurris.	Jemadars.	Burkundauzes.	Total cost.
32	62	62	970	8,238

Captain McAndrew had at the time of first commencing the arrangements, the following men available :—

Comd. Officers.	Non-Comd. Officers.	Men.
Foot ..	7	18
Horse ..	12	42

10. Now the principle on which the alteration has been effected is to make use of all the available Military Police first, and then to supply all vacancies by drafting men from the old Thannah Police into the Regiments

11. Any exact financial statement of the new arrangements is rendered complicated by the fact that, at the same time that Captain McAndrew is taking charge of our Thannahs, he is also arranging to relieve the Troops of the Line of the charge of the Treasuries and Jails at Ferozepore and Goojranwala. This however, though affecting the Police arrangements of the Province, cannot now be taken into consideration, in balancing the cost of our essentially constabulary arrangements for the detection of crime and ordinary protection of Roads, &c. I therefore confine myself strictly to the narrower limits. It is moreover unnecessary for me to submit the usual Tabular Statements of change of Establishments, as the whole of the new Force will be entertained by Captain McAndrew, and not by the Deputy Commissioner. The Statement therefore required by the Judicial Commissioner will be submitted by Captain McAndrew, and I need only shew the general results how the number of men required to take charge of all the Thannahs in three Districts is as follows :—

Commissioned Officers.	Non-Commissioned Officers.	Men.
Foot .. 1	64	424
Horse .. 12	42	371 This includes Reserve at Head Quarters.

These have all been supplied by Captain McAndrew from his own Force. No increase to the Mounted Police has been made, or is necessary, and therefore there is no comparison of cost requisite. The whole Police Establishment have then been struck off the Deputy Commissioner's List, and Captain McAndrew has entertained, or will do so immediately, the following men.

Twenty-four Thannahs, as a temporary arrangement, until they are absorbed in the Regiment, when some further reduction may be made. Total salary, Rupees 1,200.

N.B.—The remaining eight Thannahs, formerly on the list, have been charged to the Municipal Funds as belonging to Cities or Towns.

120 Burkundauzes at 7 Rupees	..	840
26 Mohurris at 15 "	..	390
26 Khojees (Trackers) at 7 Rs.	..	182
Stationery	8 "	78

Eight Thannahs, thirty-seven Mohurris, all the Jemadars, and 650 Burkundauzes, have been struck off the General Revenue List, thus causing a saving of Rupees 5,940; but, taking it the other way, bearing in mind the difference of pay between a Burkundauze and a Policeman, and the pay of Khojees, Captain McAndrew has had to increase his Establishment by a cost of Rupees 2,690, and on the Civil Police charges

amounted to Rupees 8,233, we have effected a nett saving to the Government of Rupees 5,518.

Statement.

	Thanahdars	Cost.	Mohurris.	Cost.	Jemadars.	Cost.	Effigies.	Cost.	Burkundaz.	Cost.	Stationery etc.	Total
Original Establishment ..	31	1610	63	764	82	663	..	..	870	4963	157	5374
Taken over, or from "certains" by Captain Mc- Andrew ..	24	1200	56	390	..	..	20	182	120	840	78	2630
Balance saved												5544

12. But from this must be deducted the pay of the Lieutenants of Police which has not yet been intimated to me. The 120 men now entertained by Captain McAndrew represent the number requisite to enable him to keep up a sufficient Reserve for each District, irrespective of his Reserve for relief of Jail, Treasury and Tehsildar Guards.

13. Of the discharged Burkundaz, a large majority has been entertained for the City Police; others were paid two months' gratuity and sent to their homes.

14. The Committee were not called upon to enter into the comprehensive question of amalgamating all Ferry and Miscellaneous Guards in one body, or of reducing the Military Police Guards furnished over Buildings and Offices, but if this were done, considerable saving might be effected, and the advantage of regularity and order would be apparent. The Cantonment Police should also be incorporated.

15. In July I made a suggestion to Captain McAndrew that, instead of employing his Police as standing Military Sentries, the same degree of protection, at a very reduced cost, would be obtained by making them patrol over an extended beat, and this he has partially done; and were the principle properly carried out, as I have seen lately proposed, we might utilize our Police to a much greater extent.

III. City Police.

16. Formerly every City and large Town in the Punjab had two kinds of Police, the regular Burkundaz Establishment, paid from the General Revenues, and II. the Chokeydars or Watchmen, whose duty it was to guard all night along a portion of a Mohalla or ward of the Town, and paid from the Municipal Fund. These Chokeydars can scarcely be said to have been efficient even in the most favored places. They were notoriously useless in most Towns. Vigilance could not be hoped for in decrepit men, honesty could scarcely be expected, with so low a rate of pay as Rupees 3. Too often, the Office of Chokeydar was assigned, as a slender provision, to some aged servant, or to the needy hanger-on of the Police Official. But this has been completely altered. The City or Town, as the case may be, is divided into halves, quarters, and sections. A Detachment of smart and well-paid Police, under active intelligent Officers, is told off to each Section. Beats are carefully arranged, and three men are assigned to each beat. They take it in turns to relieve each other in the tour of duty every three hours, and every corner and crevice of the Town is thus hourly and daily visited and protected.

17. All the Constables in the City of Lahore and Anarkullee are numbered consecutively 1, 2, 3, and

so on according to their Sub-division, and each man wears a brass badge on his arm, on which is inscribed the letter of his Sub-division and his own number.

18. A suitable and inexpensive Uniform has been provided for all Grades of the Police at the cost of the Municipal Fund. The only Arms given to the Town Police are a truncheon, carried by day, and a sword worn at night. The Jemadars have pistols allowed them.

19. The Head Quarters of the Superintendent of City Police, and of the subordinate Stations, are conspicuously marked by signboards.

20. In Lahore the City Police are efficiently supervised by an European Superintendent and by two intelligent Native Deputies. The Station of Anarkullee, the Towns of Ferozepore and Gogranwalla are similarly patrolled; arrangements are on foot for extending the same system to other Towns.

21. As the cost of these Town and City Police is not borne by the State, it is not stated here.

22. It now remains to speak of the system of supervision and the relations of the Police to the Magistrate. The old Thanahdars have been enrolled in the Military Police Regiment, and will be required to learn the drill and discipline of a Military Force. At present it is difficult to supply their places even temporarily, so that the attention to drill has hitherto not been enforced; but it is part of the proposed system.

23. Over the whole of the Police in each District a Lieutenant of Police is appointed, who has the entire management of the Force, subject to certain restrictions. Over the whole Force of the Division Captain McAndrew has the supreme Command.

24. The Lieutenant-Governor has ruled that the Lieutenant of Police is, in matters of drill and discipline, to be subject to his Commandant, but, in all Police matters, to be entirely subordinate to his Deputy Commissioner.

25. The power of dismissal rests on neither of them, but with the Captain of Police or higher authority, but the Lieutenant can fine up to one month's pay, or sentence to twenty days' drill, or seven days' confinement, and the Deputy Commissioner can punish judicially any member of the Police Force.

26. The Police take no confessions and record no evidence. Their cases are prepared in the form of a Charge Sheet, which is sent in direct to the Head Quarters of the District, or to the Lieutenant of Police, if he should have taken up the investigation.

27. The diaries of occurrences go direct to the Lieutenant of Police, who abstracts into a book, for the information of the Deputy Commissioner, all that relates to the state of the Country, crime, &c., referring to himself all reports touching discipline, &c.

28. The Lieutenant of Police visits the Outposts frequently, and sends round his Native Officers for the same purpose. He arranges for the patrolling of Villages, and keeps a register of all the bad characters. He has a book, of which a page is devoted to any notorious Village, and on that page is inscribed the names of the most noted men, and the dates when the Village was visited, the crimes committed by the inhabitants and all the particulars.

29. The Lieutenant of Police also keeps a Long Roll of every policeman, showing all the rewards and punishments inflicted.

30. It is too soon as yet to report on the working of the Police, but I may remark that hitherto the arrangements have been carried out with the utmost harmony and success.

Thanks to the good feeling and public zeal of all Officers concerned. Not the slightest difference of opinion or clashing of authority has been observable, and the power of the District Officers is fully maintained, whilst the Lieutenant of Police has full scope for energetic action. My present duty is confined to reporting what has been done, and what is likely to happen, otherwise it would be necessary for me to



The Calcutta Gazette.

WEDNESDAY, DECEMBER 26, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 15TH DECEMBER 1860.

The following Bill was read a second time in the Legislative Council of India on the 15th December 1860, and was referred to a Select Committee who are to report thereon after the 19th of March next:—

A Bill to amend the law relating to Minors.

WHEREAS it is expedient to simplify and amend the Law for hearing suits relative to the custody and nurture of minors; It is enacted as follows:—

I. Any person interested in or asserting an interest in the proper custody Application. or nurture of a minor, may make an application by petition to the Judge of any District in so far as a Civil suit might lawfully be instituted in the same behalf, and the Judge shall hear and dispose of the petition in like manner as the same matter preferred by the same party might have been heard and disposed of on being preferred by plaintiff in a Civil suit.

II. Upon any such application being made, or at any subsequent stage of the remedy. proceedings, the Judge may cause any minor referred to therein to be produced in Court and may make such other order for the temporary custody and protection of the minor as may appear proper.

III. In trying petitions preferred under this Act, the Judge shall be guided by the procedure prescribed in Act VIII of 1859 in so far as the same shall be applicable; and any orders made by the Judge may be enforced as if made in a regular suit.

IV. An appeal shall lie to the Sudder Court from any order made by a Lower Appeal. Court under this Act, in the same manner as an appeal lies to the Sudder Court in regular suits.

V. Petitions preferred under this Act to the Zillah Court or to the Sudder Court may be written on the stamp paper prescribed for

petitions in those Courts respectively; and nothing saving of laws. in this Act shall be taken to interfere with the jurisdiction exercised under the Laws in force by the Courts of Wards; or under Act XXI of 1855 and Act XL of 1858.

VI. The term "Judge" in this Act shall include the principal Civil Interpretation. Court of any district not being within the jurisdiction of a Court established by Royal Charter.

M. WYLIE,
Clerk of the Council.

THE 22ND DECEMBER 1860.

The following Bill was read a second time in the Legislative Council of India on the 22nd December 1860, and was referred to a Select Committee, who are to report thereon after the 26th of February next:—

A Bill to remove certain tracts of Country in the Rohilkund Division from the jurisdiction of the tribunals established under the general Regulations and Acts.

WHEREAS it is expedient to remove certain tracts of country in the Rohilkund Division from the jurisdiction exercised by the Civil, Criminal, and Revenue Courts and Offices of that Division, under the general Regulations and Acts of the Government; It is enacted as follows:—

The tracts of country described in the Schedule to this Act are hereby removed from the jurisdiction of the Courts of Civil and Criminal Regulations and Judicature, and from the control of the Offices of Revenue constituted by the Regulations of the Bengal Code and the Acts passed by the Governor General of India in Council and the Legislative Council of India, as well as from the system of procedure prescribed for the said Courts and Offices by the Regulations and Acts aforesaid; and no Act

hereafter passed by the Legislative Council of India, relative to the constitution or procedure of the said Courts and Offices, shall be deemed to extend to any part of the said tracts, unless the same be specially named therein : provided that

Provise nothing herein contained shall extend to or affect any case now pending any Court or Office.

II. The administration of Civil and Criminal

Administration of justice and collection of Revenue vested in Officers subject to the control of the Lieutenant-Governor of the North-Western Provinces.

Governor of the North-Western Provinces may for the purpose of tribunals of first instance or of reference and appeals appoint, and the Officer or Officers so appointed shall, in the matter of the administration and superintendence aforesaid, be subject to the direction and control of the Lieutenant-Governor of the North-Western Provinces, and be guided by such instructions as the Lieutenant-Governor of the North-Western Provinces may from time to time issue.

III. It shall be lawful for the Lieutenant-Governor of the North-Western Provinces to direct that an

appeal may be heard in any of the matters described in the last preceding Section by the Commissioner of the Rohilkund Division or the Civil and Sessions Judge of any District in the said Division or by the Sudder Dewanny and Nizamut Adawlut, or by the Board of Revenue, and to declare in what cases the order made by any Officer or Court empowered by the Lieutenant-Governor to dispose of any of the matters aforesaid, shall be final.

IV. It shall be lawful to the Lieutenant-Governor of the North-Western Provinces to direct any Officer empowered to administer

Criminal jurisdiction in or for the tracts aforesaid, to refer the sentence passed by him in any class of Criminal trials for the confirmation of the Sudder Court; and no sentence of death passed by any person competent under the direction of the Lieutenant-Governor to pass such sentence, shall be carried into execution until it be confirmed by the Sudder Court. In disposing of any trial referred for disposal under this Section, the Sudder Court shall not call for the Futwah of its Law Officer, and shall pass such order as it may deem just and proper, so as that it shall not convict any person acquitted by the referring Officer, or enhance any sentence pronounced by him.

V. Any person liable to be imprisoned in any

Place of imprisonment or transportation beyond sea under any order or sentence passed by any Officer or Court empowered as provided in this Act, may be imprisoned in any Civil or Criminal Jail or transported to any place which the Lieutenant-Governor of the North-Western Provinces may direct.

VI. When a question shall arise whether any

Questions of disputed boundary to be determined by the Commissioner of Rohilkund.

on which side of the described boundary the place aforesaid may lie, and the order made by the Commissioner shall be final.

VII. This Act shall take effect from such date as shall be fixed by the Lieutenant-Governor of the North-Western Provinces, and notification thereof shall be published in the Office of the Commissioner of Revenue and the Courts of the Civil and Sessions Judges and of the Magistrates of the Rohilkund Division, and in such other manner as the Lieutenant-Governor may direct.

SCHEDULE.

The tracts referred to in the foregoing Act are as follows :

The Pergunnahs of Tuspoor, Kosheepoor, and Bazpoor, in the District of Moradabad :

" " of Kooderpoor and Guddepoor, in the District of Bareilly.

" " of Kilpooree, Nanuk Mutha, and Bilberee, in the District of Pilibheet.

M. WYLIE,
Clerk of the Council.

MILITARY DEPARTMENT.

Fort William, 22nd December 1860.

No. 1228 of 1860.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 429, of the 17th November 1860, are published for general information :—

His Royal Highness the General Commanding in Chief having applied for the aid of an efficient and experienced Officer of Her Majesty's Indian Army to assist in the performance of the additional duties which will devolve upon him, in consequence of the amalgamation of the Royal and Indian Armies, I have to acquaint you that I have recommended to His Royal Highness the Commander in Chief, Lieutenant Colonel H. Wylie Norman, C. B., Bengal Army, who, by his ability and experience in charge of the Adjutant General's Department with the Commander-in-Chief in the Field, appeared to me to be eminently qualified for the appointment.

2. The designation of the Office will for the present be "Assistant Military Secretary" to the General Commanding in Chief, and His Royal Highness has appointed Lieutenant-Colonel Norman to this Office. The time passed by him in the performance of its duties will reckon as service in India for the retiring Pension.

3. The retention of this Office by Lieutenant-Colonel Norman will render unnecessary any extension of the leave of absence granted him by you. He will be subject, however, to the limit of absence, prescribed by the Act of the Third George III., Cap. 52, Section 70.

No. 1229 of 1860.—The following Extract from the *London Gazette* of the 13th November 1860 is published for general information:—

WAR OFFICE, PALL MALL,
The 18th November 1860.

Memorandum.

His Royal Highness the General Commanding in Chief has been pleased to appoint Brevet Lieutenant-Colonel Henry Wylie Norman, c. b., Bengal Army, to be his Assistant Military Secretary, dated 31st October 1860.

No. 1230 of 1860.—The under-mentioned Officer have reported their departure on the dates specified opposite to their respective names:—

Lieutenant A. Prinsep, of the 4th European Light Cavalry, on leave for six months to proceed to Ceylon for special employment there. Government General Order No. 1084, of the 3rd November 1860. . . .

Captain and Brevet Major A. D. Dickens, of the 38th Regiment Native Infantry, Assistant Commissary General, on leave for fifteen months. Government General Order No. 1144, of the 20th November 1860. . . .

Captain P. H. Dun, of the 33rd Regiment Madras Native Infantry, on leave to Australia and the Colonies for fifteen months. Government General Order No. 1121, of the 9th November 1860. . . .

Lieutenant A. W. F. Ruxton, of the 66th or Goorkha Light Infantry, on leave for fifteen months. Government General Order No. 1172, of the 30th November 1860. . . .

Veterinary Surgeon A. Turnbull, of the Artillery, on leave for two years. Government General Order No. 1210, of the 18th December 1860. . . .

Assistant Surgeon D. B. Daly, m. d., of the Medical Department, on leave for eighteen months. Government General Order No. 1210, of the 18th December 1860. . . .

Second Captain T. E. Hughes, of Artillery, Officiating Commandant, No. 8, Punjab Light Field Battery, on leave for fifteen months. Government General Order No. 1210, of the 18th December 1860. . . .

Nubia, 10th November 1860.

Bengal, 24th November 1860.

Orissa, 26th November 1860, from Bombay.

Captain and Brevet Major W. W. H. Greathed, c. b., of Engineers, on Furlough for two years. Government General Order No. 1101, of the 8th November 1860. . . .

Bengal, 1st December 1860 from Point-de-Galle.

Lieutenant V. J. Hodson, of the 4th European Light Cavalry, on leave for eighteen months. Government General Order No. 1179, of the 3rd December 1860. . . .

Nil, 6th December 1860.

Lieutenant and Brevet Captain R. W. T. Russell, of the 43rd Regiment Native Infantry, on Furlough for two years. Government General Order No. 1125, of the 13th November 1860. . . .

Lieutenant W. G. B. Tyler, of the 42nd Regiment Native Infantry, 2nd Class Deputy Commissioner, Chunderec, on leave for fifteen months. Government General Order No. 1186, of the 6th December 1860.

Assistant Surgeon M. Scanlan, of the Medical Department, on leave for one year. Government General Order No. 1186, of the 6th December 1860. . . .

Lieutenant J. Biddulph, of the 5th European Light Cavalry, on leave for eighteen months. Government General Order No. 1186, of the 6th December 1860. . . .

Inspector-General of Hospitals C McKinnon, m. d., on leave for fifteen months. Government General Order No. 1182, of the 4th December 1860. . . .

Malta, 10th December 1860.

Surgeon J. Squire, of the Medical Department, in Medical charge of the 3rd Regiment Sikh Infantry, on leave to Sea for two years. Government General Order No. 1181, of the 27th November 1860. . . .

Captain E. J. Spilsbury, of the 67th Regiment Native Infantry, Deputy Commissioner, Ilanzada, Pegu, on leave for fifteen months. Government General Order No. 1182, of the 4th December 1860. . . .

Lieutenant B. P. Hodgson, of the 10th Regiment Native Infantry, doing duty with the 18th Punjab Infantry, on leave for eighteen months. Government General Order No. 1179, of the 3rd December 1860. . . .

Baboo aforesaid, at the rates and under the Rules annexed; and are hereby warned that the evasion or non-payment of Toll, or the offer of resistance to any Officer in the lawful exercise of his duty in the levying of such Tolls, will subject the offenders to prosecution and punishment. They are further cautioned against causing any damage to the Works for rendering and keeping the said River navigable, and against causing obstructions to the navigation of the said River by fixing Eandels or other contrivances for fishing, and against placing or leaving Boats, &c., so as to obstruct the free passage of the River.

Rules for the collection and payment of Tolls in that part of the River Kurratya which runs through the Bogra District.

I. Toll Houses shall be established at Gossainpore, Seebunge and Khanpore.

II. Every Boat, Raft or Float passing through any portion of the River Kurratya lying between Gossainpore and Khanpore, shall be liable to pay Toll at the following rates:—

Every Boat to pay (8) eight annas per one hundred maunds.

Every Raft to pay (1) one anna per each Timber.

Every Float to pay (2) two annas per one hundred Bamboos.

III. Every Boat entering the said portion of the River Kurratya shall be furnished with a Ticket on payment of the prescribed Toll. The Manjee's name shall be entered in this Ticket to identify the Boat on which Toll has been paid.

IV. This Ticket may be demanded and inspected by the Officer authorized to collect Toll, and must be kept on board and at hand for that purpose.

V. Every Boat, &c., not having a Ticket producible on demand, shall be immediately seized, together with its Cargo, under Section III., Act XXII. of 1856. Tickets subsequently produced and alleged to be those supplied at the Toll House will not be received.

VI. All Boats, &c., seized or detained under the above rule may be sold, as prescribed in Section III., Act XXII. of 1856.

VII. Each Boat, Raft or Float shall pay Toll at one Station House only, but the production of the Ticket shall be necessary to authorize it to pass the other Toll Houses free of payment.

VIII. In case of dispute the manndage of Boats shall be determined as follows:—

The length is to be determined by measuring the extreme distance between the centres of the stem and stern round the outside planking on the load water-line (omitting fractions of feet,) and deducting therefrom 30 per Cent. The tonnage of a Boat will then be equivalent to half the product of the length, calculated as above, breadth and depth; the former being measured from the inside planking on one side to the inner planking on the opposite side; the depth to be taken from the floor of the Boat to the lower edge of the middle thwart.

IX. The Officers appointed for the purpose of keeping the River open are authorized to remove all sunken Boats, Rafts, Floats, Trees or other impediments to the free navigation of the River, as well as all Trees standing on the edge of the River which may obstruct the Towing Path, or which may be in danger of falling into the River and becoming an impediment to the navigation.

X. Toll Officers unlawfully seizing or detaining Boats, &c.; exacting Tolls at rates higher than those prescribed in Rule 2; or committing any oppression under color of the authority vested them by these Rules, will be liable to fine and imprisonment, under the provisions of Act XXII. of 1856.

XI. A copy of these Rules in English and the Vernacular languages of the Country shall be hung up on a conspicuous place at each Toll Station.

C. B. Youngh, Lieut.-Colonel,
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

PUBLIC WORKS DEPARTMENT.

No 3181A.

Dated Camp Shekhabad, the 15th December 1860.

Notification.—Overseer Serjeant W. Jackson, lately transferred from Pogu to these Provinces, is posted to the Allahabad Division Public Works.

By Order of the Honourable the Lieutenant-Governor of the North-Western Provinces,

A. CUNNINGHAM, Colonel,
Secy. to the Govt. of the N. W. P.,
in the P. W. D.

Baboo aforesaid, at the rates and under the Rules annexed; and are hereby warned that the evasion or non-payment of Toll, or the offer of remuneration to any Officer in the lawful exercise of his duty in the levying of such Toll, will subject the offenders to prosecution and punishment. They are further cautioned against causing any damage to the Works for rendering and keeping the said River navigable, and against causing obstruction to the navigation of the said River by fixing Bandels or other contrivances for fishing, and against placing or leaving Boats, &c., so as to obstruct the free passage of the River.

Rules for the collection and payment of Tolls in that part of the River Kurratya which runs through the Begun District.

I. Toll Houses shall be established at Gossainpore, Seebgnogo and Khanpore.

II. Every Boat, Raft or Float passing through any portion of the River Kurratya lying between Gossainpore and Khanpore, shall be liable to pay Toll at the following rate:—

Every Boat to pay (8) eight annas per one hundred mounds.

Every Raft to pay (3) one anna per each Timber.

Every Float to pay (2) two annas per one hundred Bamboos.

III. Every Boat entering the said portion of the River Kurratya shall be furnished with a Ticket on payment of the prescribed Toll. The Manjeet's name shall be entered in this Ticket to identify the Boat on which Toll has been paid.

IV. This Ticket may be demanded and inspected by the Officer authorized to collect Toll, and must be kept on board and at hand for that purpose.

V. Every Boat, &c., not having a Ticket producible on demand, shall be immediately seized, together with its Cargo, under Section III. of Act XXII. of 1856. Tickets subsequently produced and alleged to be those supplied at the Toll House will not be received.

VI. All Boats, &c., seized or detained under the above rule may be sold, as prescribed in Section III. of Act XXII. of 1856.

VII. Each Boat, Raft or Float shall pay Toll at one Station House only, but the production of the Ticket shall be necessary to authorize it to pass the other Toll Houses free of payment.

VIII. In case of dispute the丈age of Boats shall be determined as follows:—

The Length is to be determined by measuring the extreme distance between the centres of the stern and steer oar and the outside planking on the low water line (counting fraction of feet) and deducting therefrom 20 per cent. The tonnage of a Boat will be equivalent to half the product of the Length calculated as above, breadth and depth; the latter being measured from the inside planking on one side to the inner edge on the opposite side; the depth to be taken from the floor of the Boat to the lower edge of the middle thwart.

IX. The Officers appointed for the purpose of keeping the River open are authorized to remove all sunken Boats, Rafts, Pirogs, Pines or other impediments to the free navigation of the River, as well as all Timber standing on the bed of the River which may obstruct the Navigable Path, or which may be in danger of falling into the River and becoming an impediment to the navigation.

X. Toll Officers individually owning or claiming Boats, &c., exceeding the load rates higher than those prescribed in Rule 2; or exacting any oppression under color of the authority vested thereby these Officers will be liable to fine and imprisonment, under the provisions of Act XXII. of 1856.

XI. A copy of the above Rules in English and the vernacular languages of the Country shall be hung up on a conspicuous place at each Toll Station.

C. B. Young, Esq., Colonel,
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

— Public Works Department.

— No 3181A.

Dated Camp Sheldah, the 15th December 1860.

Notification.—Oversor Serjeant W. Jackson, lately transferred from Pagan to these Provinces, is posted to the Amrabad Division Public Works.

By Order of the Hon'ble the Lieutenant-Governor of the North-Western Provinces,

A. Cessimay, Colonel,
Secy. to the Govt. of the N. W. P.,
in the P. W. D.

Opium Notification.

NOTICE is hereby given, that, on Monday, the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of Rs 59-60, subject to the following conditions, viz.:—

Product of Behar Agency	... Chests	1,220
Ditto of Benares ditto	... "	560
	Total Chests	... *1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.
2. The Opium will be ordinarily offered for sale at an upset price of Rupees 100 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.
3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.
4. Each lot to contain Five Chests.
5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be resold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.
6. The Promissory Notes taken on the day of Sale, under the last mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.
7. No tender of money, Sub-Treasurer's Receipts, or Public Securities on account of Opium, upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.
8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday, the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.
9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.
10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.
11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum unbid price, diminishing the same gradually until a bid is obtained, and the first *bond fide* bidder for a lot, after it has been offered for sale in the mode herein described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second Clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and process to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,125* Chests.

Behar ...	14,064	the quantity of about 21,125* Chests of Behar and Benares,
Benares ...	6,761	as above estimated, will be brought to Sale in the usual manner;
	21,425	and if they shall

make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity

and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, viz. two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so:—

		Behar About the	Benares About Chests	Total About Chests
On or about	Wednesday, 6th Feb., 1861	1220	560	1780
Do.	Thursday, 7th March	1220	560	1780
Do.	Wednesday, 10th April	1220	560	1780
Do.	Wednesday, 1st May	1220	560	1780
Do.	Monday, 16th June	1220	560	1780
Do.	Monday, 1st July	1220	560	1780
Do.	Monday, 5th August	1220	560	1780
Do.	Monday, 9th September	1220	560	1780
Do.	Tuesday, 7th October	1220	560	1780
Do.	Wednesday, 1st Nov.	1220	560	1780
Do.	Thursday, 5th December	1214	561	1865
	Total	13144	6261	19645

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April, May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government

reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

*Article 6.—“With regard to the trade in Opium, it is agreed between Article of the “the high contracting parties Convention above “that, at each of the periodical referred to. “Sales of that article, there shall be reserved for the French Government, and “delivered upon requisition duly made by the “Agents of His Most Christian Majesty, or by “the persons duly appointed by them, the number “of chests so applied for, provided that such supply shall not exceed three hundred chests in each “year, and the price for the same shall be determined by the average rate at which Opium shall “have been sold at every such periodical Sale, it “being understood that if the quantity of Opium “applied for at any one time shall not be taken “on account of the French Government, by the “Agents of His Most Christian Majesty, within “the usual period of delivery, the quantity so applied for shall nevertheless be considered as so much in reduction of the three hundred chests hereinbefore mentioned. The requisitions for Opium as aforesaid are to be addressed to the Governor General at Calcutta, within thirty days after notice of the intended Sales shall have been published in the *Government Gazette.*”*

By Order of the Board of Revenue,

ASHLEY EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860. }

No. 1415.

Notice is hereby given, that the minimum quantity of salt that may be sold at any one time to any one purchaser from the Government wholesale Golahs is experimentally reduced from fifty to ten maunds.

By Order of the Board of Revenue,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 20th December 1860. }

No. 1420.

Notification.

ALL Collectors are hereby requested to submit, punctually on the 1st January next, a Statement shewing the number of Adhesive Stamps, under Act XXXII. of 1860, sold by them for the three months ending 31st December 1860.

By Order of the Board of Revenue,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 11th December 1860. }

No. 1448.

Notification.

The Public are hereby reminded that, on and after the 1st proximo, Bills of Exchange, Drafts, Hoondees, Letters of Credit, Promissory Notes, and other orders and obligations for the payment of money after date or sight, drawn in this Country, will be subject to the Stamp Duties imposed by Act XXXVI. of 1860.

By Order of the Board of Revenue,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 15th December 1860. }

No. 1384.

Tenders are hereby invited for the supply, in whole or in part, of four lakhs (400,000) Indian Maunds of Seinde Salt deliverable to the Government Officers at the Sulke Golahs. Each Tender must specify the rate per 100 Maunds, including cost, freight, and all charges whatsoever, at which the Salt will be supplied under the following conditions:—

1. That the Salt shall be clean and good and be shipped from Kurrachee by the end of May next.

2. The Vessels while discharging the Salt to occupy at their own expense the Moorings laid down by Government opposite Sulkes.

3. The Government Officers connected with the Sulke Golahs will take delivery of the Salt over the Vessel's side at the rate of about 100 Tons per diem.

4. The cost will be paid only after delivery of the Salt into the charge of the Government Officers at Sulke, and upon the quantity weighed into Store there on production of receipts from the Superintendent of the Dep't.

5. The Tenders will all be opened on the 26th instant, but the Board reserve to themselves the right of rejecting any Tender without assigning a reason for doing so.

By Order of the Board of Revenue,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 14th December 1860. }

Notification.

The following Statement showing the Outturn of Manufactures in the Jails of the Lower Provinces for the year 1859-60, received from the Accountant to the Government of Bengal, is published for general information, in conformity with the Orders of Government, No. 139, dated 23rd February 1857.

JAIL.	Total amount of out-turn of manufactures.	Commission of 25 per Cent. payable to the Jailor.	Balance ²⁷ per Cent. available for Works of public utility.	Amount at credit of each Station and Out-Station.		
Dacca	5,805 11 1	1,451 6 9	4,354 4 4	Dacca	2,501	9 0
				Munideogunge	376	7 6
				Munsheegunge	473	3 10
Patna	1,925 12 3	481 7 1	1,441 5 2	Patna	1,202	9 6
				Jhaoogunge	35	4 6
				Bank	87	0 6
				Dinapore	28	6 8
Bakergunge	2,184 11 4	540 1 7	1,638 4 9	Burrisal	1,630	10 8
				Midnapore	7	0 1
				Perozepore	0	10 8
Beerbhoom	733 13 9	183 7 5	550 6 4	Beerbhoom	650	6 4
Burdwan	5,818 8 11	1,454 10 3	4,303 11 8	Burdwan	4,120	8 9
				Cutwa	86	14 8
				Bood-Bood	86	14 8
				Jehanabad	69	1 7
Hooghly	18,854 12 8	4,713 11 2	14,141 1 6	Hooghly	12,354	3 8
				Serampore	643	15 8
				Jehanabad	1,139	14 7
Jessore	2,898 1 0	709 8 1	2,128 11 0	Jessore	819	0 10
				Khaolnash	700	14 5
				Magoornah	638	7 8
				Gopalgunge	61	1 10
Mymensing	1,802 0 8	450 8 2	1,351 8 6	Memming	1,192	8 6
				Jamalpore	159	0 0
Nuddea	2,824 4 10	706 1 8	2,118 3 7	Kishnagarh Sudder Station	1,002	11 2
				Santipore	780	4 3
				Kurreenmore	130	11 3
				Cutwa	138	1 11
				Dannoerhoda	98	1 8
				Kularasib	30	0 4
				Bongung	6	15 1
Purneah	2,731 11 5	687 11 10	2,063 12 7	Purneah	1,430	0 7
				Kisbengunge	93	2 6
				Madhey-poto	70	0 0
Rajshahi	6,159 7 10	1,539 13 11	4,610 9 11	Rajshahi	3,436	10 3
				Natore	95	4 4
				Pubna	1,082	11 4
Rungpore	719 4 2	179 13 1	530 7 1	Rungpore	410	11 0
				Titalyih	24	9 3
				Bhowhamegunge	4	14 7
				Bograh	93	4 3
Gowalparah	679 10 0	144 11 6	431 11 6	Gowalparah	434	11 6
Tipperah	3,316 4 11	828 13 2	2,486 7 4	Tipperah	2,486	7 4
24-Pergunnahs	35,304 12 3	8,826 3 1	26,478 9 2	24-Pergunnahs (Alipore)	25,297	10 3
				Diamond Harbour	179	11 4
				Barsohore	211	6 9
				Howrah	739	14 5
Barrack	2,003 6 1	500 11 3	1,502 7 10	Barrasat	1,269	12 1
				Kallara	83	9 8
				Kulligunge	25	4 8
				Turangoonia	121	13 7
Bograh	184 4 3	46 1 1	138 9 2	Pograh	117	4 0
				Sreijgunge	• 20	16 2

JAILS.	Total amount of out-turn of manufactures.	Commission of 25 per Cent. payable to the Jailer.	Balance 75 per Cent. available for Works of public utility.	Amount at credit of each Station and Out-station.	
Bancoorah	3,004 10 9	751 2 8	2,253 1 1	Rameesoorah	1,911 7 9
				Rameesunge	225 5 7
				Bood-Bood	31 10 8
				Gurbeltah	52 0 1
Furreedpore	9 14 2	2 7 7	7 6 7	Furreedpore	7 6 7
				Maldah	1 11 0
Noakhally	1,184 7 2	296 1 10	888 5 4	Noakhally	775 9 8
				Duckinshabazarpore	90 2 11
				Surdeep	93 8 9
Pubna	1,040 7 2	260 1 10	780 5 4	Pulma	738 12 1
				Sornjungo	38 2 11
				Connereally	3 6 4
Howrah	57 6 9	14 6 8	43 1 1	Howrah	43 1 1
				Giva	520 9 1
Behar	767 10 1	291 11 6	675 11 7	Nawada	31 7 7
				Sherghatty	20 10 11
				Bhongulpore	981 10 2
Bhongulpore	1,415 15 6	353 16 11	1,061 15 7	Madhpore	80 5 5
				Chuprah	916 6 7
Saran	1,446 7 5	361 9 10	1,081 13 7	Sewan	168 7 0
Maunbhoom	Deficient of Rupees	...	49 4 7	Tihoot	1,930 10 8
				Buhora	115 12 1
Tirhoot	9,780 10 0	695 2 6	2,085 7 6	Monghyr	2,219 8 5
				Bark	102 0 10
Lohurduggah	163 8 2	40 14 1	122 10 1	Lohurduggah	122 10 1
				Sambulpore, Deficient of Rupees 20-11-10.	
Cuttack	805 0 11	201 4 11	603 12 8	Cuttack	597 12 2
				Jaipore	0 0 9
				Kendraparah	5 9 9
Pooree	532 10 5	133 2 7	309 7 10	Pooree	398 3 3
				Kheordah	1 4 8
Midnapore	1,200 10 5	1,550 2 7	4,650 7 10	Midnapore	4,231 12 6
				Nugwan	99 6 8
				Tumhook	12 6 1
				Timba Ria	14 13 6
				Bada-ore	802 1 1
Kamroop	2,134 8 5	633 10 1	1,600 14 4	Kamroop	1,000 14 4
Durrung	214 8 10	63 10 3	160 14 7	Durrung	140 2 17
Jorehaut	647 14 0	161 15 6	485 14 6	Munguldye	20 11 9
Luckimpore	100 14 10	25 11 9	75 11 2	Jorehaut	485 14 6
Ranree	2,560 14 10	610 9 11	1,920 11 3	Luckimpore	75 11 2
				Ranree	1,920 11 3

The Returns from the Districts noted below (which are under reference, owing to errors and discrepancies) will be published in a Supplementary List as soon as received:—

Chumparun,
Balasore,
Shahabad,
Nowgong,
Sylhet,
Dinagapore,

Chittagong,
Cossiah Hills,
Sandoway,
Singhboon,
Mooreshabad,
Nazarecaugh.

F. J. MOUAT,
Inspector-General of Jails, Lower Provinces.

Dated 1st December 1880.

Notification.

To OODE TREASURY OFFICERS IN CONTINUATION OF CIRCULAR NO 122, DATED 13TH SEPTEMBER 1860.

It having been intimated to this Office by the Chief Commissioner, Oude, that a Commission of twelve annas per Seer will be allowed to Vendors of Akbari Opium in the Province, it is requested that the payments in this account may be distinctly debited to "Akbari," subordinate to "Charges General of the Oude Territory," the debits being supported by the payee's original receipts, which may be taken if convenient on a single sheet.

In cases of wastage of Opium, the amount of ascertained loss should be charged under the same heads of account at the rate of Rupees 5.8 per Seer by a credit per contra to "Miscellaneous Advances," the debit being supported by a Statement of the wastage, countersigned by the Divisional Commissioner. Charges connected with the transportation of the Drug should ordinarily be included in Contingent Bills.

To THE SAME OFFICERS IN CONTINUATION OF CIRCULAR LETTER, DATED 18TH OCT. 1860.

ADVANCES on account of Opium Cultivation in Oude should be debited to "Bengal," on the original receipts of the Officers of the Benares Opium Agency to whom they are made.

E. DRUMMOND,
Acc't. Gen'l. to the Govt. of India.

FORT WILLIAM;
ACCOUNTANT GENERAL'S OFFICE,
DURBAR AND REVENUE DEPARTMENT,
The 12th December 1860.

Circular 1066.

To

TREASURY AND OTHER OFFICERS CONCERNED.

BILL and Receipt Stamps, under Act XXXVI. of 1860, should on receipt be added in a plus and minus "Memorandum of Bill and Receipt Stamps" at foot of the Cash Account, and the sale proceeds of the Labels credited to "Bill and Receipt Stamps," subordinate to "Stamps," the quantity sold being at the same time deducted from the Memorandum.

2. Discount should be charged in the accounts, as with Postage Stamps, against the receipts.

(Sd.) W. WATERFIELD,
Offy. Acc't., Govt. of Bengal.

FORT WILLIAM;
Office of Acc't. to the Govt. of Bengal,
The 22nd December 1860.

Notification.**CIVIL AUDITOR'S OFFICE.**

Fort William, the 19th December 1860.

The following instructions regarding the preparation and submission of Contingent Bills are published with the authority and sanction of the Government of Bengal:—

I.—REVENUE.

1. One Bill for each Office is to be prepared every month and to contain *every* item of contingent expenditure incurred during the previous month.

2. Supplementary or separate Bills are inadmissible; any items that may be omitted, as well as all retrenchments for want of explanation or other causes, are to be brought on the next Monthly Bill under the requisite authority, and the date of the Bill from which such retrenchment was made is to be specified.

3. Verbaular documents in support of contingent (as well of any other) charges are inadmissible, there being no Translating Establishment in the Civil Audit Office.

4. Revenue Contingent Bills, after being duly signed by Heads of Offices, to be forwarded for countersignature to the Commissioner, who is then to transmit them direct to this Office and *not return them to the Collector.*

II.—MAGISTRATE'S CONTINGENT BILLS.

1. As these Bills are made up of Judicial and Police charges they are to be prepared according to following Form in double columns, showing in the one those charges which are to be countersigned by the Judge, and in the other those which are to be countersigned by the Commissioner:—

Authority.	Nature of Charge.	Judicial and other charges, to be countersigned by the Judge.		Police and other charges to be countersigned by the Commissioner.
		Total	Details.	

2. As in the Revenue, so in the Fouzdar, one Bill is to contain *every* item of expenditure incurred during the preceding month.

3. Fouzdar Contingent Bills to be sent by the Magistrate, after signature, to the Office of the Judge for countersignature, on the reverse of the Bill, to the amount of charges coming under his authority of sanction.

Hudde Rivers' Division.

MONTHLY STATEMENT of TRADE passed through the TOLL STATION of Singapore, Kuching, and Kishangage, in the Month of November 1860 /

NAME OF RIVER	NAME OF TOLL OFFICES	TRADE												REMARKS
		Charcoal	Coral	Pearl Goods Lamp Oil Pewter	Pearl Goods Lamp Oil Pewter	Hud.	Cotton	Cathee Sect.	Caster Oil	Sawers	Trade	General Rates		
Thaungthoe	Singapore	1 C 4 2075	1571	0	0	0	10	10	414	0	0 17	1 2 6 14	1 2 4 5	Under the head of Charcoal Hud. White Metal, Tin, Copper Brass, Zinc, Lead, Zinc Copper, Zinc, Lead, Zinc are included
Jellapitha	Nudde	0 11 0 14 0 22	2222	2149 12 2150 13	4 72	27	12	175	231	0	0 0	0 11 215	3 11 10 5	Under the head of Charcoal Hud. White Metal, Tin, Copper Brass, Zinc, Lead, Zinc Copper, Zinc, Lead, Zinc are included
Kalabongah	Kalabongah	1 41 1 72 41 0 1089	0	0	0	0	106	47	1	0 0	0 24	816	1 19 0 22 11 11 10 10 2000 1 1 1 1	Under the head of Charcoal Hud. White Metal, Tin, Copper Brass, Zinc, Lead, Zinc Copper, Zinc, Lead, Zinc are included
	Imports	14 13	3 1	18	1	11 12	11 15	11 12	11 15	1	0 11 18 1	1 1 1 1	1 1 1 1	
	Exports	4 12 3 12 21 11 14	9 4	0	0	0	0	0	0	0 15	1 1 1 1	1 1 1 1	1 1 1 1	
	Exchanges	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1	9 5 1 1 1 1 1 1 1 1 1 1 1 1 1	0 11 6 0 0 0 0 0 0 0 0 0 0 0 0	0 11 6 0 0 0 0 0 0 0 0 0 0 0 0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	Balance	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1	9 5 1 1 1 1 1 1 1 1 1 1 1 1 1	0 11 6 0 0 0 0 0 0 0 0 0 0 0 0	0 11 6 0 0 0 0 0 0 0 0 0 0 0 0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	

T. N. ANDONG, C. E.,
Supt., Madras RiversBENGALI RIVER ENTRANCE,
The 18th December 1860.

Notice

Is hereby given that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

A. R.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale and readily disposed of.

J. F. SHERER,
Offy. Superintendent.

ZILLAR CACHAR:
Superintendent's Office, }
The 16th July 1860. }

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

To BE SOLD, pursuant to an Order of the Supreme Court of Judicature at Fort William, in Bengal, made in a certain cause wherein Russick-loll Pauli is Plaintiff, and Sreemutty Mothormoney Dossce, widow, and legal personal representative of Kaliakosto Pandit, deceased, is Defendant on and hearing date the 23rd day of April 1860, with the approbation of Walter Morgan Esquer, the Master of the said Court, at his Office in the Court House, on an early day, the following property (that is to say) all that one-fourth part-share of, and in all that piece or parcel of land containing One biggah, and the Buildings thereon, butted and bounded as follows: to the South of the Company's Road; to the East of the tenable Road and Dwelling-house of Ramcoomull Sircar; to the North of the Sakaretollah Lane, and Reghoonath Badantolrigis's Dwelling-house, and to the West of the tenable House of Ramchand Sarnaborneek and the late Lukhundoss.

Further particulars may be had at the Master's Office, Supreme Court, and of Mr. Hatch, Solicitor for the Plaintiff.

C. W. HATCH,
Plaintiff's Attorney.

CALCUTTA;
Supreme Court, Master's Office, }
The 3rd December 1860. }

MAJOR ROBERT CAMPBELL BARCLAY, deceased. Pursuant to the Act of Parliament of the United Kingdom, 22nd and 23rd Vic. cap. 35, intituled an Act to further amend the Law of Property and to relieve Trustees, Notice is hereby given to all Creditors and other persons having any claim or demand on or against the Estate of Robert Campbell Barclay, late of Kurruntadhee, Buxar, in the East Indies, Major in the 88th Regiment of Bengal Native Infantry, (who died on the 2nd day

of September 1859; and the administration of whose Estate and Effects was, on the 24th day of January last, granted by Her Majesty's Court of Probate to Mary Ann Barclay, of South Town, Great Yarmouth, in the County of Norfolk, in England, widow,) are, on or before the first day of March next, to send in the particulars of such claims and demands to the said Mary Ann Barclay or to Messrs. Clarke and Morice, of 29, Coleman Street, London, her Solicitors, or to the undersigned Charles William Hatch, of 11, Old Post Office Street, Calcutta, her Agent in that behalf; and in default thereof, the said Mary Ann Barclay will proceed to distribute the Assets of the said deceased, and will not be liable for such Assets or any part thereof so distributed to any person, of whose claim she shall not then have had notice, Dated this 15th day of December 1860.

C. W. HATCH.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of John Rozario, of No. 36, College Street, Puttulangah, in Calcutta, a Law Agent, an Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI. was filed in the Office of the Chief Clerk on the 14th day of December instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

In the matter of John Rozario, of No. 36, College Street, Puttulangah, in Calcutta, Law Agent, an Insolvent. On Friday, the 14th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 4th day of April next, and that the said Insolvent do then attend to be examined by the said Court.

Insolvent in person.

In the matter of Goorodoss Mookerjee, of Barranagore, in the District of the 24-Parganas, but at present a Prisoner in the Common Jail of Calcutta, formerly carrying on business as a Dealer and Shipper of Country Produce and Commission Agent in co-partnership with one Alexander McGregor, since deceased, afterwards carrying on the same business alone, and subsequently carrying on business as a Hide Merchant in co-partnership with one William Bell, and afterwards in co-partnership with one Edward D'Louzy, and subsequently carrying on the said business alone, an Insolvent.

Stewart, Attorney.

Notice; that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI. was filed in the Office of the Chief Clerk on the 12th day of December instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

In the matter of Goo-roodass Mookerjee, of Barrangore, in the District of the 21-Pernunnahs, but at present a Prisoner in the Common Jail of Calcutta, formerly carrying on business as a Dealer and Shipper of Country Produce and Commission Agent in co-partnership with one Alexander McGregor, since deceased, afterwards carrying on the same business alone, and subsequently carrying on business as a Hide Merchant in co-partnership with one William Bell, and afterwards in co-partnership with one Edward D'Louzey, and subsequently carrying on the said business alone, an Insolvent.

Stewart, Attorney.

In the matter of Gopee-nauth Coondoo, late of Pathooria Ghaut, here-tofore carried on trade in buying and selling of Linseed, an Insolvent. On Thursday, the 20th day of December instant, it was on the petition of Gopee-nauth and Gopal Lall, creditors of the said Insolvent, adjudged that the said Gopee-nauth Coondoo hath committed an act of insolvency, under the provisions of the Act XI. Vic. cap. XXI., and by another order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

In the matter of Gungadhar Bose, late of Isser Takoor's Lane, in Durzeepurah, in Calcutta, a Sircar in the service of the Calcutta Auction Company Limited, an Insolvent. Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI. was filed in the Office of the Chief Clerk on the 11th day of December instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Hatch, Attorney.

In the matter of Gungadhar Bose, late of Isser Takoor's Lane, in Durzeepurah, in Calcutta, a Sircar in the service of the Calcutta Auction Company Limited, an Insolvent. On Friday, the 11th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Hatch, Attorney.

In the matter of the petition of Madubchunder Bysack, of Jorosanko, in the Town of Calcutta, late a Merchant and Iron Founder, an Insolvent.

Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of

by the Acting Commissioner of the Insolvent Court on Tuesday, the eighth day of January next, at the hour of 10 o'clock in the forenoon.

"Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid."

Allan, Judge and Bannorjee, Attorneys.

Chief Clerk's Office, 22nd December 1860.

**Underwriters' Screw Steam and Tug Company
"Limited."**

REGISTERED UNDER ACT XIX. OF 1857.

The Ordinary-Half Yearly Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on Tuesday, the 15th of January 1861, at 3 o'clock p. m.

By Order of the Directors,

DUTT, LINZIE & CO.,

Secretaries.

CALCUTTA,
The 15th December 1860.

Partnership

In the Firm of Messrs. SOORJEECOOMAR SEN AND CO., carrying on business as Cloth Merchants and Bombay and China Goods' Dealers at No. 69 $\frac{1}{2}$, Old China Bazar, of which SOORJEECOOMAR SEN PANCHOORIE GOO, and SAMA CHURN DOSS are Partners, and every one among the Partners is authorized to sign for the Firm.

SOORJEECOOMAR SEN AND CO.

**COPIES OF THE
Report of the Indigo Commission,
TOGETHER WITH
The whole of the Evidence
TAKEN BEFORE THE COMMISSION,
AND THE**

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the Printer of the *Calcutta Gazette*, Bengal Office, at 5 Rupees per copy.

[2758]

Lost.

The under-mentioned Promissory Notes of the Government of India, standing in the name of Mr. Jamsetjee Doraljee, the Proprietor, by whom they were never endorsed to any other person. Payment of these Notes, and of Interest thereon, has been stopped at the Loan Office, and application is to be made to Government for the issue of duplicate Notes, in favor of the Proprietor. This Notice was also published in the *Bombay Government Gazette* of 23rd and 30th June, and 7th July 1850, and in the *Bombay Times*, and *Bombay Samachar* :—

Interest drawn in 1858-59 Draft No.	Loans.	Bombay No.	Calcutta No.	For Rupees.	TOTAL
34 ..	1832-33, 4 per Cent.	802	11111	5,000	
		898	122	2,500	
		399	506	1,000	
		400	594	2,500	
147 & 418 ..	1835-36, 4 per Cent.	101	1370	500	
		402	9955	3,000	
		401	11119	1,500	
		405	15399	500	
		1746	16174	2,300	
127 & 774 ...	1842-43, 4 per Cent.	5871	22191	3,000	
		5872	22192	3,000	
		5873	22193	3,000	
		570	3990	3,000	
35 & 1540 ...	1854-55, 4 per Cent.	571	3998	2,000	
		572	3999	2,000	
		10422	35490	1,000	
121 & 431 ...	1854-55, 5 per Cent.	416	3094	2,500	
	Public Works	417	3095	2,500	
		1210	7320	2,000	
799 & 1447 ...	1856-57, 5 per Cent.	1923	5117	3,000	
		1921	5118	3,000	
		1925	5119	3,000	
		1926	5120	3,000	
		15229	35962	5,000	
		15280	35963	5,000	
1417 ...	Ditto	15231	35964	5,000	
		15232	35965	5,000	
		15233	35966	4,000	Rupees 76,400

JAMSETJEE DORALJEE,

BOMBAY,
The 11th December 1860. }

NOTICES issued by the POST-MASTER GENERAL of BENGAL.

No. 6556.

The Calcutta Bhangy Deepat of the 5th instant for Cuttack and Chittapore, which contained the Parcels mentioned in the annexed List, having been plundered by Dacoits whilst in transit at night between Balasore and Bhuddruck, the Senders are requested to furnish this Office, as early as possible, with Lists, showing the nature and value of the contents of their respective Parcels, the information being urgently required to enable the Local Magistrate to make a proper investigation.

C. K. Dove,
Post-Master General of Bengal.

CAMP SIKKIM,
The 13th December 1860. }

[2759]

LIST of Parcels despatched from Calcutta Post Office on 5th December 1860.

Station whence originally despatched.	No. of Parcels.	Address.	Destination.	Weight.
Calcutta	1	Resident	Hyderabad	205
Ditto	1	Pamphlet	Vizanagram	20
Ditto	1	Ditto	Vizagapatam	20
Ditto	1	Ditto	Nursapalam	20
Ditto	1	Resident	Hyderabad	13
Ditto	1	Pamphlet	Pooree	32
Ditto	1	Ditto	Cuttack	33
Ditto	1	Ditto	Ditto	13
Ditto	1	Kally Churn Roy	Ditto	46
Ditto	1	Ditto	Ditto	47
Serampore	1	Post-Master	Ditto	45
Ditto	1	Ditto	Pooree	45
Calcutta	1	W. L. Heeley	Cuttack	163
Ditto	1	Collector	Pooree	360
Ditto	1	Ditto	Ditto	280
Ditto	1	Ditto	Ditto	385
Ditto	1	Ditto	Ditto	200
Ditto	1	Ditto	Ditto	350
Ditto	1	Ditto	Ditto	340

W. H. McGOWAN,
Post-Master of Calcutta,
for Post-Master General.

No. 7010.

*Under instructions from the London General Post Office the following rates of Postage will be charged on, and from the 1st January next, upon all letters sent *via* Southampton from Calcutta through the United Kingdom to Buenos Ayres, or any other part of the Argentine Confederation, to the Republic of Paraguay and to Monte Video, or any other part of the Republic of Uruguay, viz.:—

Not exceeding $\frac{1}{2}$ oz.	Above $\frac{1}{2}$ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 2 oz.
Rs. As. P.	Rs. As. P.	Rs. As. P.
0 11 4	1 6 8	2 13 4
and so on.		.

2. To the above Postage must be added a French Transit rate of 3*d.* or two annas per $\frac{1}{2}$ oz. when the letters are intended to be forwarded by way of Marseilles.

3. The above rates of Postage must in all cases be prepaid.

C. K. DOWD,

Post-Master General of Bengal.

CAMP NOWHATTA,
The 22nd December 1860. }

**NOTICES issued by the
POST-MASTER of CALCUTTA.**

No. 2100.

The 24th December 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 12th proximo, will be closed at this Office at 5 p. m. on Thursday, the 3rd instant, *via* Marseilles only.

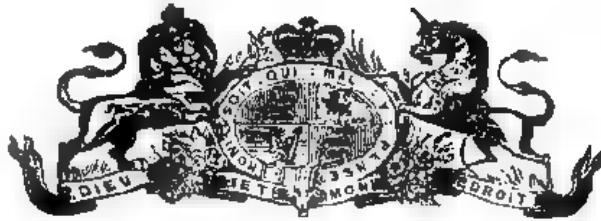
Letters and Papers for transmission *via* Bombay will be received up to 6 p. m. on every day prior to the 3rd, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *via* Trieste.

Rates of Postage.

Under $\frac{1}{2}$ Ounce	Rs. 0 6 0
" $\frac{1}{2}$ "	" 0 8 0
" $\frac{3}{4}$ "	" 0 14 0
" 1 "	" 1 1 0

No. 3942.

The 13th December 1860.—The Post Master, Calcutta, begs to remind the Public of the orders of Government, dated 9th and 16th March 1860, which rule that all Newspapers shall be prepaid on and after the 1st proximo, and that Papers insufficiently stamped shall be charged with a fine, while Papers posted unpaid are not to be forwarded at all.



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, DECEMBER 26, 1860.

OFFICIAL PAPERS.

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Foreign Department.

Report on the incidence of the Trade Tax in Oude.

From C. CURRIE, Esq., Official Secretary to Chief Commissioner of Oude, to the Secretary to Government of India, Foreign Department, with the Governor General, —(dated the 20th November 1860.)

SIR,—I HAVE the honor, by desire of the Chief Commissioner, to submit for the information of His Excellency the Governor General in Council, the Statements alluded to in paragraph 20 of my report No. 1258, dated 5th April last, showing the incidence of the Trade Tax lately levied in this Province, and to make the following observations.

2. The Chief Commissioner premising that the Statement does not show the incidence of the Tax on the inhabitants of the City of Lucknow, for to have included the City would have disturbed the averages of the Districts and rendered them of little utility, would in the first place beg to offer the following observations.

3. The smallness of the average assessment per head on the whole Province first demands notice. It appears from this Statement that the average rate which each one of the 412,952 individuals who have been taxed have been called on to pay is Rupees 1.14-5. The highest demand on any one individual, and he is a Mahajun, has been Rupees 750, which, taking the Tax to be a 1 per Cent. tax, represents an income of Rupees 25,000 per annum, or rather more than Rupees 2,000 per mensem. The aggregate sum of Rupees 8,43,714, paid by the 412,952 individuals, represents an aggregate income of Rupees 2,31,23,800, and an average income to each individual of Rupees 63-7-10.

4. It has however been ascertained, that out of the total of 442,952 individual taxed, 250,055 paid

only one Rupee. Deducting these and the amount of their payments, we have a balance of 192,897 individuals, paying a tax of Rupees 5,93,659. This represents an aggregate income of Rupees 1,97,88,633 and gives each individual an average income of only Rupees 102-9-1 per annum.

5. The Chief Commissioner cannot but think that these results show that the tax which has been imposed, while it has been very fairly productive, has been a moderate one. A writer in a late No. of the Quarterly Review states, on the authority of Mr. Chadwick, Treasurer of the Borough of Salford, that the number of persons directly engaged in the various branches of the Cotton Trade in Lancashire, in 1859, was estimated at 100,000, and that their wages amounted to £10,653,000 per annum. Allowing for all the differences between the two countries it may still perhaps be inferred that that tax is by no means heavy, which represents the aggregate income of a somewhat larger number of persons engaged in all manners of trades and employments of profit to about one-fourth of the aggregate wages of the Cotton Spinners, &c., of Lancashire.

6. The variation in the proportion of tax to land revenue that will be observed in the several Divisions and Districts affords the best proof that the aggregate sum was fixed by no blind arithmetical process but with regard to the numbers and means of the population liable to the tax, estimated in the manner that has been described in previous reports. The percentage of tax on jumma is highest in the Khyabab Division, which pays nearly 40,000 Rupees tax, more than any other, and this Division is the most lightly assessed of any, and has suffered least from the Insurrection. Relatively to land revenue the tax falls two per cent. heavier on the Seeti-poor than on the Hardui District, and this result is conformable to expectation, for though the revenue assessment on these two Districts is nearly equal, the latter contains many more Towns and Marts. In Malandee

however, the tax is nearly six per Cent. higher on jumma than in Seetapoore, for the revenue demand on the Mahomdee District is the lightest of any. If the lightness or severity of the land revenue consists in Government taking a greater or less proportion of the rental, it follows that the incomes of the non-agricultural classes will not up to a certain point be effected thereby, and consequently that the tax should yield an equal return in Districts lightly or heavily assessed in which case the percentage of tax on land revenue must necessarily be higher in the former.

7. In the Mahomdee District, however, the low assessment is owing, not solely to the moderation of the Government demand though that is remarkable, but also to much land having been thrown out of cultivation. It has therefore struck the Chief Commissioner that the percentage of tax on jumma which is 6 per Cent. higher in this District than in Seetapoore, is too high, and indicates an undue pressure of taxation, and in consultation with the Commissioner he is convinced this is the case, and he has authorized reduction to the extent of 5,000 Rupees.*

8. To pursue the comparison further, the percentage of tax on jumma is next highest in the Baraich Division, which, after Khyrabad, is the most lightly assessed; in two of its Districts at least, viz. Gonda and Baraich. The Lucknow Division bears the heaviest land revenue assessment of any, and Dariababad, on which the tax falls 2 per Cent. heavier than on the other two Districts of the Division, is the lightest assessed among them. Roy Bareilly is notoriously the lightest assessed District of the Baiswarrá Division, and the incidence of the tax is in the proportion of 2 per Cent. higher on the jumma of this District than on its two fellow ones.

9. It is also worthy of notice how very closely the number of tax payers corresponds in the Districts of the Lucknow and Baiswarrá Divisions, and in the Iturdhi and Mahomdee Districts, belonging to the Khyrabad Division. That it should be considerably higher in Fyzabad, the largest and most populous District in the Province, is natural, but the Chief Commissioner cannot, he admits, so easily account for its being so much in excess in the Seetapoore District, though some increase might have been looked for there too. There is no Officer, however, whose proceedings evince more care and judgment than the Deputy

* Commissioner of this District. Gonda, where the number of tax payers is large, is also a populous District, but Baraich, where it is small, is thinly peopled.

10. In the District of Oonao, some persons have been rated at fractions of a Rupee. This course is opposed to the explicit instructions of the Chief Commissioner, that no one should be taxed who could not afford to pay a rupee, but it has followed from the act of the people themselves and not of the Authorities. The people sometimes found it more convenient to distribute the tax over several, though nominally one man only was assessed. The Chief Commissioner does not believe the practice has been general even in this District. It was a device we could not have foreseen, but which we can easily guard against in future.

11. It will be observed that the "Khandsay" or Sugar Manufacturers are universally, wherever they are found, assessed higher than any other class, and properly so, for their profits are large. The highest sum assessed on any individual of this class is Rupees 333, which represents a income of Rupees 11,300. The highest average is in the Mahomdee District, where Sugar-cane is extensively grown, and from whence a large traffic in Sugar is carried on with Shahjehanpore, Baroily, Chundowsee, &c. In this District, the class have been assessed at an average of Rupees 32-9-9. In both the Sultanpore and Pertabgurh Districts, the average is Rupees 6-0-0. It is a fact worth noticing that, from the results shewn in this Statement, this is the only class of Traders whose average incomes would make them *as a class* liable to the full or 4 per Cent. rate of duty, under Act XXXII. of 1860.

12. The small number of persons classed under the heading "Miscellaneous" is satisfactory, as shewing that nearly all have been assessed with reference to the calling they follow. In the Mahomdee District, where this class is the most numerous, and contributes most, the Chief Commissioner is given to understand that it is largely composed of Cattle traders and owners of herds of Cattle who derive large profit from the sale of Ghee, and are legitimate subjects of taxation.

13. The Mahajuns, including Bankers, Money Lenders, and Shroffs, have been assessed at the second highest average, but their average is far below that of the "Khandsay," and amounts only to Rupees 5-2-10. The highest sum assessed on any individual throughout the Province has been assessed on a Mahajun, and this is Rupees 750. In some Districts, as for instance those of Lucknow, Roy Bareilly, Pertabgurh, and Fyzabad, other classes have, on an average, been assessed higher, but in all those Districts the only two classes which have attained an higher average are the Cloth Merchants, and the Thuttairas or Copper Dealers and Braziers. The highest average of the Mahajun class is at Seetapoore, where they have been assessed at an average of Rupees 10-7-11, and the lowest at Pertabgurh, where the average is only Rupees 3-10-4. This last is a purely agricultural District, and contains no Towns of any size; it was to be expected, therefore, that in this District the averages would generally be lower than elsewhere.

14. The difference between the relative numbers of Classes 1 and 2, viz. Mahajuns and Bunnias, in several Districts is striking, and it may be accounted for by the difficulty of drawing the line of separation between the small Mahajuns and the Bunniah, who lends money in the rural Districts. In Pertabgurh and Baraich there are probably very few persons entitled to be called Mahajuns.

15. The Cloth Merchants stand next on the list, at an average of Rupees 4-0-1. They vary from Rupees 7-9-5 in Fyzabad to Rupees 2-8-8 in Mahomdee and Baraich. In the three Districts of the Baiswarrá Division their averages are Rupees 3-1-1, Rupees 3-3-3, and Rupees 3-10-8. -

16. The Thuttairas or Dealers in Copper-wares would appear as a class to have been assessed next highest at an average of Rupees 3-15-7. They vary from Rupees 6-12-11 in Roy Bareilly, to Rupees 2-8-9 in Baraich. The highest sum assessed

any individual of the class was only Rupees 40. There is a thriving branch of trade.

17. Goldsmiths and Hulwaicees or Confectioners have both on an average been assessed higher than Bunnials or Corn Dealers. Their numbers are very much less and their incomes are less fluctuating than those of Bunnials; for, while the highest sum assessed on any individual of the Goldsmith class has been only Rupees 30, and of the Hulwaicees Rupees 18 in every District except Purnabagh, some one Bunnial has been assessed at more than Rupees 30, while in Gonda the highest is Rupees 213.

18. Bunnials however contribute the largest amount to the tax, and this was to have been expected. They also form next to Weavers, &c., (Class 15) the most numerous class of tax payers, and their profits are the most varying of any, for they depend mainly on the place where they carry on their trade. The Bunnial of a remote hamlet perhaps scarcely makes a living, while the Bunnial of a Country Town is often a petty capitalist. A Goldsmith's is a poor trade except in large Cities; Country Goldsmiths are mere workers in gold and silver. The metals must be furnished to them.

19. Tobacco Dealers, Betel-leaf Sellers included, (Class 8), appear few in number. The general average on this class is only Rupees 1-10-6, and in but one District does it rise as high as Rupees 2-8-0. The Chief Commissioner believes the explanation to be that in the country but very few persons deal exclusively in Tobacco. The trade in that article is insufficient to permit a livelihood, and Confectioners, Druggists, and Bunnials add the retail sale of Tobacco to their regular line of business.

20. The high rates at which Cart-owners have, in some Districts, been assessed is attributable to the thriving trade they are at present pursuing, in consequence of the large demand for carriage of building materials in the several Military Cantonments.

21. The Chief Commissioner would here observe that the near approximation of the District averages on the several classes is very remarkable and may be taken as a proof that the tax has on the whole been fairly distributed. The average rate on Artizans (Class 12), comes out very equally in all Districts. In one District only does it amount to Rupees 2-0-0. The same may be said of Classes 14, 15, 16, 17. In no District does the average on the last named class equal 2 Rupees. It is worthy of remark that these five classes make up more than half the tax payers of the Province, and their contribution to the tax amounts to Rupees 3,18,187. There is not more than three annas difference in the average rate on any of them, while the rate on the three first is about identical, and the average rate on all five amounts to Rupees 1-6-5. The Chief Commissioner considers that no inference can be drawn from the highest rate of assessment on an individual of any class. Among the classes properly reckoned as the poorest, there are always some few who carry on an extensive business of a wholesale nature, and very large returns; such persons are especially found in the vicinity of large Military Stations.

22. It was not to be expected that an entirely new tax could have been rapidly assessed on four and half times of the payers without inequalities

in its incidence, and without giving some persons reasonable ground of discontent. And it must be borne in mind that rapidity was an essential condition of success. Had we delayed carrying out the measure in the hopes of attaining greater perfection in detail, our difficulties would have vastly increased, and so would popular discontent. For the people would have contrasted their condition with that of the population of the North-Western Provinces, who they knew were not being subjected to a similar measure, and did not believe they would be.

23. The Chief Commissioner is quite prepared to admit that there have been some imperfections in the execution of the measure. He is inclined to think that as a general rule (and speaking of the Districts only,) no individual has been taxed too high, but that we have made somewhat too wide a cast of the net, and have drawn some within the range of taxation who ought not to have come within it. In some Districts, he thinks persons have been taxed who cannot strictly be said to exercise trades or dealings, but the tax on these persons, wherever it has not been paid, has been remitted. And where it is found on examination of these Tables that the classes which are notoriously the most thriving have as a rule been assessed at higher rates than those engaged in less profitable employments, and that the rates on the several classes very nearly approximate to each other in different Districts, there is good ground for the presumption that the tax has been fairly distributed. Of one thing the Chief Commissioner is convinced, that no scheme of taxation could have been less burdensome in amount, less annoying in the mode of enforcement, or have caused less dissatisfaction.

24. In short the Chief Commissioner thinks the analysis he has made of these Returns satisfactory, and the conclusion he draws from it is that the Income and License Taxes combined will not prove so productive in Oudh as the local scheme of taxation has been, although the larger incomes will be assessed at a higher rate under the former Act. He thinks that where the License Tax joins on to the Income Tax an opening is left, through which much revenue will escape. Many Traders whose profits vary between two and three hundred Rupees will not return them to the Income Tax at all, and all the vigilance of Assessors cannot prevent this. Such persons can only be made liable under the 1st Class of the License Bill. The Chief Commissioner is therefore of opinion that the highest rate under that Bill should be four Rupees, or profits from 150 to 300 Rupees per annum will evade their due share of taxation. Again, arguing from the facts adduced in this report, the Chief Commissioner thinks that the gradations in the License Bill are too abrupt, and that there should be a class rated at Rupees 1-8. He has shown that the average rate of taxation on the five classes that comprise considerably more than half the tax payers in Oudh is Rupees 1-6-5 per head. If we were obliged to place these men under Class 2 or 3 of the Bill, probably four-fifths would be ranked in the lower class, but if there were an intermediate class, at Rupees 1-8, we could place at least half of the above four-fifths in it. The difference would be of importance.

The Chief Commissioner also comes to the conclusion that in rural Districts like those of Oudh,

it is the License Tax, modified in the manner he proposes, and not the Income Tax, that will be the productive impost. The former only can reach the masses, and a tax to draw must reach them. In the North-Western Provinces, where there are numerous large Towns, Markets and Bazars, the Income Tax, under Act XXXII. of 1860, will doubtless yield more than it can do at present in Oudh. And in Oudh it would become productive in proportion as trade revives and material wealth increases under a settled Government. The natural resources of Oudh are perhaps greater than those of most Districts of the North-Western Provinces, but the want of communications, which there seems little prospect of remedying, in the present state of the finances, must retard their development and check the growth of trade, and places Oudh at a great disadvantage with the North-Western Provinces. For the next five years, therefore, the Chief Commissioner can expect but a slight return from the Income Tax, under Act XXXII. of 1860, in Oudh.

26. The Chief Commissioner would further draw His Excellency's attention to the exceeding small cost at which this tax has been assessed, distributed, and collected. In my letter No. 2136, dated 29th June last, the sanction of His Excellency to the extra expenditure incurred up to that time was solicited. It then amounted to Rupees 6,787-4-11, and an extra Establishment, at a total cost of Rupees 1,091 per mensem, was applied for till the end of the year and sanctioned. The Chief Commissioner is aware that in some Districts, owing to the collections having been completed, this extra Establishment has been dismissed, but even supposing that it had been en-

tained till the end of the year, the total cost would only have amounted to Rupees 18,831, or a little more than one per Cent. of the proceeds of the tax. In the above sum is included all extra expenses incurred on account of the introduction of Act XXXII., 1860, up to this time. For this extremely small sum Registers of the greatest value, for the purposes of both the Income Tax and the proposed License Act, have been prepared. A sum of Rupees 11,43,714 has been assessed and distributed over 500,000 tax payers.

27. The Chief Commissioner defers treating of the ease and absence of coercive measures which have marked the collection of this tax till he can support his assertions on this head with convincing statistics, which he will shortly submit. He knows that measures of duress have scarcely ever been resorted to by the Government Officials, but as the larger proportion of the tax has been collected by the Land-holders, he waits to know if they have ever been accused and with reason of harshness or severity in its realization. He is convinced they are not open to this charge, but he wishes to convince others. He is equally satisfied that there has been little or no exactation on the part of the Collectors of the tax.

28. There are one or two points on which the Chief Commissioner would have dwelt, could he have waited for further information, but he thinks this Return will be of some interest to Government, while the scheme of a Licensee Bill on Trades and Dealings is under discussion, and therefore he avoids delaying its submission. The complete Returns only reached him a few days ago.

Trade Tax Collections in the several Districts of Oudh to the end of September 1880.

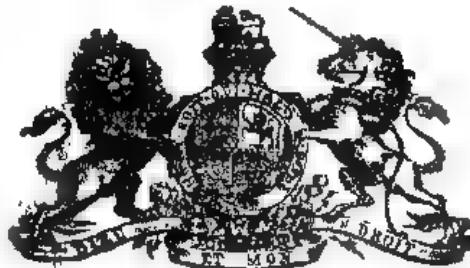
District.	Districts.	Amount of Assessment.	1st Instalment.			2nd Instalment.		
			Demand.	Collections.	Balance.	Demand.	Collections.	Balance.
Lucknow	Lucknow City	... 8,00,000 0 0	1,50,000 0 0	1,50,000 0 0	0 0 0	1,50,000 0 0	87,903 8 0	62,007 8 0
	Ditto Mofnail	... 81,991 0 0	30,995 8 0	30,995 8 0	0 0 0	30,995 8 0	30,995 8 0	0 0 0
	Oonao	... 65,485 0 0	32,742 6 0	32,295 1 6	447 6 6	32,742 8 0	0 0 0	32,742 8 0
	Durrabed	... 74,122 0 0	37,061 0 0	37,061 0 0	0 0 0	37,061 0 0	36,100 3 0	960 13 0
	Roy Bareily	... 76,046 0 0	38,023 0 0	38,023 0 0	0 0 0	38,023 0 0	37,023 0 0	0 0 0
Bijnore	Sultampore	... 59,904 0 0	29,952 0 0	29,952 0 0	0 0 0	29,952 0 0	24,571 10 6	27,164 5 6
	Pertabgarh	... 65,287 2 6	27,619 0 0	27,619 0 0	0 0 0	27,619 2 6	27,361 10 2	256 8 4
	Scetaopore	... 92,677 3 0	46,333 9 6	46,202 9 6	136 0 0	46,333 9 6	35,653 6 2	7,653 3 4
	Hurdni	... 74,947 14 0	37,473 15 0	37,473 15 0	0 0 0	37,473 15 0	7,275 14 0	30,148 1 0
	Mohundee	... 75,022 6 0	37,507 5 0	37,507 5 0	0 0 0	37,507 5 0	1,740 7 0	85,774 10 0
Khyberabed	Fyzabad	... 93,532 0 0	40,916 0 0	41,350 3 9	5,535 12 3	40,916 0 0	5,395 6 0	41,520 7 6
	Gondah	... 70,552 0 0	35,411 0 0	33,134 6 0	2,306 10 0	35,441 0 0	4,316 1 0	31,124 12 0
	Barrich*	... 42,246 0 0	21,123 0 0	19,761 3 0	1,361 13 0	21,123 0 0	37 8 0	21,085 8 0
	Total, Rupees	... 11,42,892 9 6	5,71,192 13 0	5,61,403 3 9	9,757 9 0	5,71,190 12 0	2,50,379 7 1	2,50,379 7 1

STATEMENT showing the distribution of the Trade Tax on the

	LUCKNOW DIVISION.					BAREWARA DIVISION.					
	Jumma		Ra. 27,91,278 7 20 per cent.			Jumma		Ra. 25,13,413 7 20 per cent.			
	Inhabited Mouthas	8,038	Inhabited Mouthas	7,992							
	Houses	" 8,39,268 9 m. 5 p. per house.	Houses.	"							
	Number of Traders.	Amount of Assessment.	Average per Head.	Highest on Individual.		Number of Traders.	Amount of Assessment.	Average per Head.	Highest on Individual.		
1. Moneylenders, including Bankers, Money Lenders, and Brokers	3525	17,810 4 0	5 1 0	750	7272	83,024 0 0	4 4 0	4 4 0	200		
2. Farmers, including Bhowras, Punnars, Corn Dealers, and Cultivators	13746	86,892 1 3	2 0 6	80	17080	86,051 0 0	2 0 1	2 0 1	48		
3. Khandars	914	4,910 0 0	17 10 4	125	8	18 0 0	6 0 1	6 0 1	11		
4. Cloth Merchants, Roadagents, and Bowmatters	1727	7,462 0 0	4 4 1	930	1158	4,720 0 0	3 3 1	3 3 1	83		
5. Thittauras or Copper Dealers and Brasiers	323	1,804 1 0	4 15 5	40	352	1,583 0 0	4 7 1	4 7 1	28		
6. Goldsmiths and Putwas	1603	4,016 2 0	2 11 1	15	1776	5,031 0 0	2 13	2 13	21		
7. Hukumees, including Confectioners and Sweetmeat Sellers	1218	8,804 10 9	3 3 2	80	658	3,880 0 0	3 8 11	3 8 11	10		
8. Tobacco Sellers, including Tumbobees and Betel Leaf Sellers	1803	3,452 12 6	1 12 0	■	2501	2,705 0 0	1 7 1	1 7 1	17		
9. Oilmen, including Telies, Meelchies	6787	10,570 4 3	1 13 7	40	5775	10,214 0 6	1 13 1	1 13 1	30		
10. Green Grocers, including Fruit Sellers, Gardiners, Morsies, and Koonyas	2333	8,303 10 6	1 7 0	18	1925	2,074 0 0	1 9 1	1 9 1	30		
11. Dhobees	3260	3,653 15 3	1 2 0	7	3122	3,891 0 0	1 2 11	1 2 11	9		
12. Artizans, including Carpenters, Blaknights, Iron smiths, Masons, Sikkigurha, Kunmugars, Nallalals, Muunjias, Rungars, Tuhukars, Kulliyarlis, and Kunhigars	7009	10,276 8 0	1 7 1	20	7368	13,173 0 0	1 13 2	1 13 2	12		
13. Potters, Kooinhars, and Brick-makers	2028	8,279 17 6	1 1 10	5	2036	3,981 0 0	1 8 6	1 8 6	6		
14. Provisioners, Butchers, Bakers, Pig Fleal etc., Sheep Feeders, and Chioses or Other Manufacturers	11206	17,463 1 3	1 8 10	87	14092	20,711 0 0	1 6 1	1 6 1	34		
15. Weavers, Ruffnokers, Joulahes, Kolies, Chopes, Dijars, Bhonias, and Cotton Dealers	16408	31,919 8 9	1 14 6	15	16750	33,157 0 0	1 6 1	1 6 1	30		
16. Dealers in Leather, Moobs, Shoemakers, and Charnars	6111	6,854 11 0	1 5 4	125	6108	7,946 0 0	1 6 2	1 6 2	15		
17. Servants, Barbers, Tailors, Kohurs, Bhusties, Coolies, Grawulators, and Sweepers	16689	17,550 16 3	1 2 0	12	11481	14,001 0 0	1 3 0	1 3 0	15		
18. Manufacturers, Paper-makers, Tent-makers, Basket-makers, Minnows	149	291 0 0	1 7 0	7	232	251 0 0	1 1 4	1 1 4	5		
19. Darning Women, Hongyters, Dancers, Kavalalas, Fielders, Bhais, and Beggars	1138	1,068 8 0	1 11 8	86	2158	4,846 0 0	9 8 11	9 8 11	81		
20. Carters, Camel Drivers, Donkey-men	1775	8,424 14 0	3 0 11	16	830	8,018 0 0	4 16 0	4 16 0	14		
21. Saltpegs Manufacturers, Fire-work makers	430	818 8 8	1 14 9	100	206	866 0 0	8 8 0	8 8 0	150		
22. Mullahs, Kushtiwales	160	941 4 0	1 12 1	29	332	418 0 0	1 6 1	1 6 1	16		
23. Fowlers, Shikars	180	148 8 0	1 9 2	8	16	28 0 0	1 12 4	1 12 4	8		
24. Fire-wood Dealers and Talwalas	97	78 12 0	2 8 0	8	111	248 0 0	2 8 7	2 8 7	9		
25. Baud, Hakeems, Uttar, and Gundhees	43	85 5 1	1 16 8	10	120	321 0 0	1 26 0	1 26 0	40		
26. Miscellaneous	4818	8,818 6 0	1 18 7	76	5416	8,981 0 0	1 11 3	1 11 3	48		
Total	-	102346	2,01,118 0 0	1 18 8	260	106681	1,96,324 0 0	1 19 6	1 19 6	260	

several Classes of Traders in the Province of Ondh.

KHEDARAD DIVISION.				BANACH DIVISION.				GRAND TOTAL.			
Number of Traders.	Amount of Assessment.	Average per Head.	Highest on Individual.	Number of Traders.	Amount of Assessment.	Average per Head.	Highest on Individual.	Number of Traders.	Amount of Assessment.	Average per Head.	Highest on Individual.
Jumma ...	Rs. 24,41,137 9·91 p. cent.			Jumma ...	Rs. 25,90,496 7·81 p. cent.			Jumma ...	Rs. 1,03,21,316 8·17 p. cent.		
Inhabited Mowazas	7,745			Inhabited Mowazas,				Inhabited Mowazas,			
Houses ...	5,10,284 12 m. 6 p. per house			Houses.				Houses.			
2907	21,770 0 0	7 7 0	250 0 0	3013	16,667 6 0	4 13 3	175	17016	91,287 12 0	5 2 10	750
12700	35,880 3 6	2 12 11	42 0 0	31790	11,158 0 0	2 0 5	213	65372	1,50,721 4 0	2 1 10	213
236	6,826 7 6	26 12 3	738 0 0	190	1,307 8 0	10 0 11	60	612	12,157 15 6	10 11 4	338
2482	6,470 6 11	3 11 4	48 0 0	2055	6,316 0 0	4 11 6	187	7792	30,952 6 3	4 0 1	240
273	910 14 6	3 5 4	15 0 0	706	2,676 8 0	3 9 1	91	1698	6,754 0 0	3 15 7	40
1505	8,306 13 3	2 3 0	18 0 0	2324	4,775 0 0	2 0 5	21	7135	17,218 13 3	2 6 7	21
828	9,770 7 0	3 5 6	25 0 0	911	2,210 0 0	2 0 0	21	3615	10,525 9 0	2 14 8	30
1838	3,812 0 0	2 1 2	18 0 0	1772	2,405 0 0	1 6 8	8	8071	13,375 4 6	1 10 6	18
5730	18,840 0 0	2 6 4	15 8 0	6067	8,097 0 0	1 7 8	18	24379	45,057 4 3	1 13 11	40
8168	3,765 0 0	1 3 4	11 0 0	1518	9,067 0 0	1 6 10	0	8278	11,260 0 3	1 5 9	30
2208	5,208 0 0	1 5 2	11 0 0	3721	4,016 0 0	1 1 11	4	12308	11,000 7 0	1 3 0	11
8874	18,044 16 5	1 7 8	5 0 0	9008	12,008 13 8	1 6 4	60	83319	49,643 4 17	1 7 10	60
3430	8,270 16 0	1 6 5	10 0 0	3892	8,802 0 0	1 11 7	75	10193	11,486 15 8	1 6 9	75
19047	31,063 0 0	1 10 1	22 0 0	7537	9,386 0 0	1 3 10	12	62812	78,092 1 3	1 7 9	37
15427	22,721 16 0	1 7 10	33 0 0	21247	23,472 15 8	1 3 11	16	69841	1,03,501 6 2	1 7 0	33
4417	6,766 13 9	1 6 6	17 0 0	3724	6,088 0 0	1 5 10	16	19360	20,874 8 0	1 6 0	125
9671	18,192 19 5	1 6 9	11 0 0	18621	15,986 0 0	1 2 0	0	60374	60,711 3 9	1 3 3	16
152	947 10 0	2 0 5	10 0 0	1077	1,894 0 0	1 4 8	24	1573	2,093 10 0	1 5 3	24
1068	4,182 0 3	3 14 7	86 0 0	704	2,644 0 0	0 7 6	16	5966	18,438 6 3	0 10 11	80
4561	16,681 10 0	2 0 8	35 0 0	5415	10,702 0 0	1 16 7	32	14072	3,326 8 9	2 8 1	35
760	1,299 0 0	2 9 0	9 0 0	543	746 0 0	1 6 11	13	1904	3,777 12 3	1 14 3	150
460	679 0 0	1 7 8	11 0 0	1171	2,431 0 0	2 1 9	16	2129	3,809 4 0	1 12 7	23
718	146 4 0	1 6 1	4 0 0	41	56 0 0	1 4 0	8	363	374 13 0	1 3 10	8
283	660 4 0	2 1 9	6 0 0	60	148 0 0	2 7 3	6	492	1,467 0 0	2 2 8	8
114	1330 19 0	1 7 11	2 0 0	59	185 0 0	3 1 0	18	846	723 7 3	2 2 5	18
9348	91,349 16 0	2 4 10	100 0 0	9198	11,096 0 0	1 1 2	30	91029	45,029 4 3	1 14 8	100
118138	8,46,000 0 0	8 3 6	336 0 0	191738	2,84,976 5 4	1 10 10	218	642969	8,43,714 8 4	1 16 5	260



GAZETTE

GOVERNOR GENERAL'S CAMP.

P u b l i s h e d b y A u t h o r i t y .

MOWGUNGE:—SATURDAY, DECEMBER 22, 1860

No. 105 A.

Foreign Department

Camp Benares, Wednesday, 12th December 1860

His Excellency the Viceroy and Governor General held a Durbar at Benares on the 11th instant for the reception of the principal Native Nobility and residents of the City and division of Benares.

The undermentioned Princes and gentlemen were admitted to private audiences with the Governor General.

1. Descendants of Mirza Koorum Bukht, a member of the Ex-Royal family of Delhi.

Mirza Feyazodeen.
Mirza Muhammed Saood Bukht
Mirza Lai.
Mirza Nadir Bukht.
Mirza Sekunder Bukht.

2. Descendants of Mirza Shigoostah Bukht of the same family.

Mirza Nasiroodeen Mahamed Munsoor Bukht.
Mirza Ruheemooddeen Bukht.
Mirza Sekunder Bukht.

3. Descendants of Mirza Ali Kudr of the same family

Mirza Mahamed Faridoon Bukht.
Mirza Mehamed Mohsun Bukht.
Mirza Ameezodeen Bukht.

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4. Princes of Nepal.

Kumendu Bikram Sah.

Birendra Bikram Sah.

5. Maharajah Jaroo Pershad Narain Sing Bahadoor, Maharajah of Benares.

6. Raja Lal Rajendra Bahadoor Raja of Hijaypoor, accompanied by his brother.

7. Raja Rullyaram Misr, accompanied by his son Shunker Dass.

8. Raja Deo Narain Sing Bahadoor.

9. Sirdar Soorut Sing Bahadoor.

A Salute of 13 guns was fired on the arrival and departure of the Maharajah of Benares.

Afterwards the gentlemen above named, with the exception of the members of the Delhi family and of the Nipal Princes, together with other native gentlemen entitled to the privilege, and the principal Civil and Military Officers of Benares and the neighbourhood assembled in General Durbar. The Viceroy and Governor General entered and took his Seat under a Royal Salute.

The Native gentlemen present were introduced to the Viceroy and Governor General in the order of their precedence, and presented the usual offerings, which were accepted by the Governor General, but returned to those who had not been admitted to a private audience. On the latter His Excellency conferred Khilluts in return for the offerings which they presented.

To the Maharajah of Benares the Governor General presented with his own hands a diamond ring in addition to the usual Khillut, and expressed pleasure at meeting him again. His Excellency availed himself of the opportunity to congratulate the Maharajah upon the loyal and dutiful temper which had lately been exhibited by the inhabitants of the great city from which the Maharajah derives his title, and in which he exercises a just and beneficial influence.

To Raja Deo Narain Sing Bahadoor His Excellency remarked that he had heard of the zealous aid which the Raja, and others acting with him, had given to the commissioner in the Assessment for the Income Tax, and of the example which, on former occasions, he had set of an intelligent obedience to the law and to the authority of Government. His Excellency had pleasure on thus publicly acknowledging the Rajah's good services.

To Sirdar Soorut Sing Bahadoor His Excellency observed that he was sorry to see that the Sirdar had not recovered from the severe wound received by him in the service of Government, and expressed a hope that the estate which has been granted to the Sirdar in the Gorakhpore District was prospering.

On the conclusion of the ceremonies His Excellency the Viceroy and Governor General left the Durbar under a Royal Salute, and the assembly broke up.

This day the Viceroy and Governor General paid a return Visit to the Maharajah of Benares. His Excellency was accompanied by the officiating Secretary to the Government of India and by his Personal Staff.

The usual Ceremonies were observed.

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On the arrival of the Governor General at the residence of the Maharajah and on His Excellency's departure a Royal Salute was fired.

By Order of His Excellency the Viceroy and Governor General of India.

A. R. YOUNG

Offg. Secy. to the Govt. of India,

with the Govr. Genl.

Notifications, Appointments, &c

Foreign Department.

No. 51.

Camp Benares, the 6th December 1860.

The Governor General has been pleased to appoint Mr. C. B. Saunders to be Judicial Commissioner Mysore.

No. 112.

Camp Mirzapore, the 15th December 1860.

His Excellency the Governor General is pleased to make the following appointments

Major A. L. McMullin late 23rd N. I. to be 1st Assistant to the Governor General's Agent for Central India.

Lieutenant P. W. Bannerman 10th Bombay N. I. to be 2nd Assistant to the Governor General's Agent for Central India.

No. 115.

His Excellency the Governor General is pleased to appoint Captain F. L. Maguire of the 5th Madras Light Cavalry to be District Superintendent of the 2nd Grade in the Oudh Police.

No. 117.

With reference to G. O. G. G. No. 5312 dated 7th ultimo, Major H. Forbes, Commandant of the Bhonial Levy, is appointed to officiate as 2nd in Command of the 1st Regiment Central India Horse, and to be Political Assistant in Western Malwa.

No. 119.

Colonel G. St. P. Lawrence, C. B. resumed charge of the Rajpootana Agency from Major W. F. Eden on the 21st ultimo.

On the same date, Major W. F. Eden received charge of the Meywar Political Agency from Major R. L. Taylor, C. B.

No. 120.

Major P. A. P. Bouverie, Political Agent at Bhurtpore, resumed charge of the Agency on the 13th ultimo from the leave of absence granted him in G. O. G. G. No. 5312 dated 7th idem.

No. 154.

Camp Lallgunj, the 19th December 1860.

His Excellency the Governor General is pleased to make the following appointments in the Province of Pegu.

Mr. W. Bell, Extra Assistant Commissioner at Bassein, to be Extra Assistant Commissioner at Poungoo

Mr. G. E. Barr, Collector of Customs at Bassein, to be Extra Assistant Commissioner at Bassein

Lieutenant T. W. Aylesbury, I. N., Master Attendant at Bassein to be also Collector of Customs at that Port.

No. 155.

His Excellency the Governor General is pleased to grant to Major W. F. Eden, Political Agent of Meywar, leave of absence from the 24th November to the 26th December, to proceed to Bombay preparatory to applying for furlough to Europe on Medical Certificate.

A. R. YOUNG,

Offg. Secy. to the Govt. of India,

with the Govr. Genl.



The Calcutta Gazette.

SATURDAY, DECEMBER 29, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 22ND DECEMBER 1860.

The following Bill was read a second time in the Legislative Council of India on the 22nd December 1860, and was referred to a Select Committee, who are to report thereon after the 26th of February next:—

A Bill to remove certain tracts of Country in the Rohilkund Division from the jurisdiction of the tribunals established under the general Regulations and Acts.

WHEREAS it is expedient to remove certain tracts of country in the Rohilkund Division from the jurisdiction exercised by the Civil, Criminal, and Revenue Courts and Offices of that Division, under the general Regulations and Acts of the Government; It is enacted as follows:—

The tracts of country described in the Schedule to this Act are hereby removed from the jurisdiction of the Courts of Civil and Criminal Judicature, and from the control of the Offices of Revenue

constituted by the Regulations of the Bengal Code and the Acts passed by the Governor General of India in Council and the Legislative Council of India, as well as from the system of procedure prescribed for the said Courts and Offices by the Regulations and Acts aforesaid; and no Act hereafter passed by the Legislative Council of India, relative to the constitution or procedure of the said Courts and Offices, shall be deemed to affect any part of the said tracts, unless the same are specially named therein: provided that nothing herein contained shall extend to or affect any case now pending any Court or Office.

II. The administration of Civil and Criminal justice and the superintendence of the settlement and realization of the public Revenue, and of all matters relating to rent within the said tracts, are hereby vested in such Officer or Officers as the Lieutenant-Governor of the North-Western Provinces.

Administration of justice and collection of Revenue vested in Officers subject to the control of the Lieutenant-Governor of the North-Western Provinces may for the purpose of tribunals of first instance or of reference and appeals appoint, and the Officer or Officers so appointed shall, in the matter of the administration and superintendence aforesaid, be subject to the direction and control of the Lieutenant-Governor of the North-Western Provinces, and be guided by such instructions as the Lieutenant-Governor of the North-Western Provinces may from time to time issue.

III. It shall be lawful for the Lieutenant-Governor of the North-Western Provinces to direct that an appeal may be heard in any of the matters described in the last preceding Section by the Commissioner of the Rohilkund Division or the Civil and Sessions Judge of any District in the said Division or by the Sudder Dewanny and Nizamut Adawlut, or by the Board of Revenue, and to declare in what cases the order made by any Officer or Court empowered by the Lieutenant-Governor to dispose of any of the matters aforesaid, shall be final.

IV. It shall be lawful to the Lieutenant-Governor of the North-Western Provinces to direct any Officer empowered to administer Criminal jurisdiction in or for the tracts aforesaid, to refer the sentence passed by him in any case of Criminal trials for the confirmation of the Sudder Court; and no sentence of death passed by any person competent under the direction of the Lieutenant-Governor to pass such sentence, shall be carried into execution until it be confirmed by the Sudder Court. In disposing of any trial referred for disposal under this Section, the Sudder Court shall not call for the Fatawah of its Law

unfair, and shall pass such order as it may deem just and proper, so as that it shall not convict any person acquitted by the referring Officer, or enhance any sentence pronounced by him.

V. Any person liable to be imprisoned in any Place of imprisonment or transportation Civil or Criminal Jail or to be transported beyond sea under any order or sentence passed by any Officer or Court empowered as provided in this Act, may be imprisoned in any Civil or Criminal Jail or transported to any place which the Lieutenant-Governor of the North-Western Provinces may direct.

VI. When a question shall arise whether any place falls within the tract described in the Schedule of disputed boundary to be determined by the Commissioner of Rohilkund, it shall be competent to the Commissioner of Rohilkund to consider and determine on which side of the described boundary the place aforesaid may lie, and the order made by the Commissioner shall be final.

VII. This Act shall take effect from such date as shall be fixed by the Lieutenant-Governor of the North-Western Provinces, and notification thereof shall be published in the Office of the Commissioner of Revenue and the Courts of the Civil and Sessions Judges and of the Magistrates of the Rohilkund Division, and in such other manner as the Lieutenant-Governor may direct.

SCHEDULE.

The tracts referred to in the foregoing Act are as follows :

The Pergunnahs of Tuspoor, Kosheepoor, and Bazpoor, in the District of Moradabad :
 " " of Kooderpoor and Gudderpoor, in the District of Bareilly :
 " " of Kilpooree, Nannk Mutha, and Bitberee, in the District of Pilibheet.

M. WYLIE,
Clerk of the Council.

HOME DEPARTMENT.

No. 2165.

Bur. William, the 26th December 1860.

Notification.—The Hon'ble the President in Council directs the publication of the following correspondence relating to the adoption of measures for the relief of the distressed Christians in Syria :—

FROM HIS EXCELLENCE THE GOVERNOR GENERAL,
To SIR BARTLE FRERE, K. C. B.

Dated Camp Benares, 10th December 1860.
My dear Sir Bartle,—I send you a letter which I have received from Sir Culling Eardley, who writes

in the name of the British Syrian Relief Committee, and my reply.

Before any further steps can be taken, I think that Mr. FitzWilliam, who has been actively and successfully engaged in raising subscriptions for the aid of the sufferers in Syria should be consulted.

I do not know from how large a field those subscriptions have been drawn, or whether effectual means have been taken to make the urgency of the case thoroughly and widely understood. Nor do I know the full amount collected. It will be necessary to ascertain all this before judging to what extent there is room for any further appeal, founded upon representations in Sir Culling Eardley's letter, and the papers which accompany it.

Probably whatever may remain to be done will be done best by offering to Mr. FitzWilliam, and to any Gentleman who may be associated with him, the co-operation of the Government in disseminating the papers through the agency of the Local Governments, and thereby indicating the interest which the Government takes in the matter. I do not think that any greater degree of official interference would be useful.

If you agree with me, will you communicate with Mr. FitzWilliam?

Believe me, &c.,

(Sd.) CANNING.

FROM SIR CULLING EARDELEY, BART.,
Honorary Secretary, British Syrian Relief Fund,
To His Excellency THE GOVERNOR GENERAL
OF INDIA.

Dated London, 10th October 1860.

MY LORD.—I AM sure I shall be pardoned for sending your Lordship in the name of the Syrian Relief Committee, the accompanying papers relating to the distress in that Country.

You will see that Lord Palmerston, Lord Derby, and public men of all shades of opinion are liberal contributors. It is enough to say that Lord Stratford de Redcliffe is President and Sir Moses Montefiore, Chairman of the Executive Committee, to show the integrity and unsectarian feeling that govern the proceedings.

A Ladies Committee, in which are Lady Stratford de Redcliffe, Miss Nightingale, Miss Marsh, M^r Rothschild, Lady Montefiore, &c., is just formed to collect Clothing, Medicines, and (probably) to send out Surgeons and Nurses for the sufferers.

By a letter from Mr. Consul General Moore, arrived from Beyroot yesterday, I learn that between twenty and twenty-one thousand individuals are being daily fed by our Corresponding Committee there. The misery of this winter is likely to be fearful.

Considerable contributions are arriving from the Continent. The Protestant Churches of France chiefly send their gifts through us. The Archbishop of Barbizon informs me that the Diet of the Clergy has recommended parochial collections which will be transmitted to us. The Jews abroad and at Home are invited by their chief personages to send their gifts through England, if not sure of impartial administration through channels connected with their own Countries. The Americans are sending large sums directly to the Corresponding Committee at Bassant.

The Committee have considered it their duty to submit the case to the Governors and Governors-General of Her Majesty's Colonies, in the hope that public feeling may be stirred up there, corresponding with the sympathy universally felt at Home.

May I then ask your Lordship to lay our papers (with, if you see fit, this letter,) before the leading benevolent persons under your Lordship's Government. The Committee will be most thankful for any remittances which may be the result. I can only say that from present appearances it seems likely that no possible contributions will equal the terrible necessities of the case, and I can undertake a promise that not a shilling shall be wasted, and that persons will not be allowed to burden the Fund who can by any possibility get back to their own homes.

I have, &c.,
(Sd.) C. E. EARLDLEY.

FROM HIS EXCELLENCY THE GOVERNOR
GENERAL OF INDIA,
TO SIR CULLING EARLDLEY, BART.,
*Honorary Secretary, British Syrian
Relief Committee, London.*

Dated Camp Benares, December 9th, 1860.

SIR.—Your letter of the 18th of October, and the papers accompanying it, did not reach me until three or four days ago. I will take steps immediately towards acting upon the appeal made in it.

Very soon after the first news of the massacres and atrocities perpetrated upon the Syrian Christians reached Calcutta, a subscription for the relief of the sufferers was set on foot in Calcutta by Mr. FitzWilliam, the Manager of the Mercantile Bank in that City. I do not know the particulars of the subscription, whether it has been local or general, and whether collections still continue to be made, and at the distance at which I am from Calcutta it would take some time to obtain this information; but I believe that Mr. FitzWilliam has remitted about eight hundred Pounds to the Ottoman Bank at Beyroot for distribution through the Anglo-American Committee.

I will write to Sir Bartle Frere, the President of the Council in Calcutta, who will readily communicate with Mr. FitzWilliam, and you shall be informed hereafter of the measures which it may seem advisable to take in reply to your appeal. It is one which needed no apology, remonstrating, as we in India do, the prompt and large generosity with which our dis-

tresses three years ago were met universally.

I have, &c.,
(Sd.) CANNING.

FROM W. S. FITZ WILLIAM, Esq.,

TO SIR BARTLE FERRE, K. C. B.
*Chartered Mercantile Bank of India,
London and China.*

Dated Calcutta, 16th December 1860.

MY DEAR SIR BARTLE FRERE,—I SHALL be very glad to meet Lord Canning's suggestions as regards forming a Committee in Calcutta to act as auxiliary to the British Syrian Relief Committee.

Hitherto all the subscriptions I have received have been from Calcutta and its vicinity, but I believe that

if a Circular emanating from a well-organized Committee was (as suggested by His Lordship,) disseminated through the agency of the Local Governments, thereby indicating the interest which the Government of India takes in the matter, a large amount would be raised. The more so if Lord Canning would allow his name to be used as President of the Committee, an Executive Committee would of course be formed.

In carrying out the subscription on my own responsibility, I have probably worked to some disadvantage and shall now be very glad of the co-operation of yourself, Mr. Beeson, and any other Gentleman you may name in forming a Committee. There are several Members of the Mercantile Community who will join us. I have a letter to-day from the Ottoman Bank in Beyroot, which I enclose, by which you will see how much they appreciate the little assistance afforded them. Subsequent remittances will evidently be of great service in relieving the wants of the poor sufferers, whose misery and wretchedness is so vividly pictured in the letters of the special correspondent of the *Englishman* from Beyroot.

I have secured the assistance of the other Banks in collecting subscriptions through their Agencies in the several Presidencies.

Believe me, &c.,
(Sd.) W. S. FITZWILLIAM.

With reference to this correspondence, a Committee has been constituted as below for the purpose of receiving subscriptions from all in India, who feel a desire to assist in relieving the terrible destitution and misery to which the Christian population will be exposed during the winter and spring in those parts of Syria which have been the scenes of the late massacres.

The Committee will place themselves in communication with the several Local Governments, with a view to the establishment of Local Committees at all important centres, and the President in Council is confident that the Committee will receive the fullest support and co-operation which it is in the power of the Local Governments to give to them.

INDIAN SYRIAN RELIEF COMMITTEE.

President.
EARL CANNING.
Vice President.

SIR BARNES PEACOCK.

COMMITTEE.

Chairman.

W. FITZWILLIAM, Esq.

Sir Bartle Frere, K. C. B.
The Honorable C. Beeson.
W. Ritchie, Esq.
R. Stuart Palmer, Esq.
R. D. Kilburn, Esq.
J. H. Ferguson, Esq.
Colonel Read Smith, C. B.

Sir Charles Jackson.
Sir Mordaunt Wells.
George Brown, Esq.
J. P. Singhaud, Esq.
P. T. Roll, Esq.
E. J. DeBnia, Esq.
W. M. Whitney, Esq.

By Order of the President in Council,

W. GREY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 105 A.

Camp Benares, the 12th December 1860.

His Excellency the Viceroy and Governor General held a Durbar at Benares on the 11th instant, for the reception of the principal Native Nobility and Residents of the City and Division of Benares.

The under-mentioned Princes and Gentlemen were admitted to private audiences with the Governor General:—

1. Descendants of Mirza Koorum Bukht, a Member of the Ex-Royal Family of Delhi:—

Mirza Feyzoodeen.
Mirza Mahamed Saeed Bukht.
Mirza Lail.
Mirza Nadir Bukht.
Mirza Sekunder Bukht.

2. Descendants of Mirza Shigoostah Bukht of the same family:—

Mirza Nasiroodeen Mahamed Munsoor Bukht.
Mirza Ruheemooddeen Bukht.
Mirza Sekunder Bukht.

3. Descendants of Mirza Ali Kudi of the same family:—

Mirza Mahamed Faridoon Bukht.
Mirza Mahamed Mohsum Bukht.
Mirza Azeezooddeen Bukht.

1. Princes of Nepal:—

Rimendra Bikram Sah.
Birendra Bikram Sah.

5. Maharajah Isree Pershad Narain Sing Bahadoor, Maharajah of Benares.

6. Raja Lal Rajendra Bahadoor, Raja of Bijey-poor, accompanied by his brother.

7. Raja Rullyaram Misr, accompanied by his son Shunker Das.

8. Raja Deo Narain Sing Bahadoor.

9. Sirdar Soorut Sing Bahadoor.

A Salute of thirteen Guns was fired on the arrival and departure of the Maharajah of Benares.

Afterward, the Gentlemen above named, with the exception of the Members of the Delhi Family, and of the Nepal Princes, together with other Native Gentlemen entitled to the privilege, and the principal Civil and Military Officers of Benares and the neighbourhood assembled in General Durbar. The Viceroy and Governor General entered and took his seat under a Royal Salute.

The Native Gentlemen present were introduced to the Viceroy and Governor General in the order of their precedence, and presented the usual Offerings, which were accepted by the Governor General, but returned to those who had not been admitted to a private audience. On the latter His Excellency conferred Khilluts in return for the Offerings which they presented.

To the Maharajah of Benares the Governor General presented with his own hands a Diamond Ring in addition to the usual Khillut, and expressed pleasure at meeting him again. His Excellency availed himself of the opportunity to congratulate the Maharajah upon the loyal and dutiful temper which had lately been exhibited by the inhabitants of the great City from which the Maharajah

derives his title, and in which he exercises a just and beneficial influence.

To Raja Deo Narain Sing Bahadoor His Excellency remarked that he had heard of the zealous aid which the Raja, and others acting with him, had given to the Commissioner in the assessment for the Income Tax, and of the example which, on this, as on former occasions, he had set of an intelligent obedience to the law and to the authority of Government. His Excellency had pleasure on thus publicly acknowledging the Rajah's good services.

To Sirdar Soorut Sing Bahadoor His Excellency observed that he was sorry to see that the Sirdar had not recovered from the severe wound received by him in the service of Government, and expressed a hope that the Estate which has been granted to the Sirdar in the Gorakhpore District was prospering.

On the conclusion of the Ceremonies His Excellency the Viceroy and Governor General left the Durbar under a Royal Salute, and the assembly broke up.

This day the Viceroy and Governor General paid a return visit to the Maharajah of Benares. His Excellency was accompanied by the Officiating Secretary to the Government of India, and by his Personal Staff.

The usual Ceremonies were observed.

On the arrival of the Governor General at the residence of the Maharajah and on His Excellency's departure a Royal Salute was fired.

By Order of His Excellency the Viceroy and Governor General of India,

A. R. Youn,

*Offy. Secy. to the Govt. of India,
with the Govr. Genl.*

Notifications, Appointments, &c.

No. 51.

Camp Benares, the 6th December 1860.

The Governor General has been pleased to appoint Mr. C. B. Saunders to be Judicial Commissioner, Mysore.

No. 112.

Camp Mirzapore, the 15th December 1860.

His Excellency the Governor General is pleased to make the following appointments:—

Major A. L. McMullin, late 23rd Native Infantry, to be First Assistant to the Governor General's Agent for Central India.

Lieutenant P. W. Bannerman, 10th Bombay Native Infantry, to be Second Assistant to the Governor General's Agent for Central India.

No. 115.

His Excellency the Governor General is pleased to appoint Captain F. L. Magniac, of the 8th Malwa Light Cavalry, to be District Superintendent of the Second Grade in the Oudh Police.

No. 117.

With reference to General Order by the Governor General, No. 6319, dated 7th ultimo, Major H. Forbes, Commandant of the Bhopal Levy, is appointed to officiate as Second in Command of the 1st Regiment, Central India Horse, and to be Political Assistant in Western Malwa.

No. 119.

Colonel G. St. P. Lawrence, c. s., resumed charge of the Rajpootana Agency from Major W. F. Eden on the 24th ultimo.

On the same date, Major W. F. Eden received charge of the Meywar Political Agency from Major R. L. Taylor, c. s.

No. 120.

Major P. A. P. Bouvierie, Political Agent at Bhurtapore, resumed charge of the Agency on the 18th ultimo, from the leave of absence granted him in General Order by the Governor General, No. 5312, dated 7th idem.

No. 154.

Camp Lallgunj, the 19th December 1860.

His Excellency the Governor General is pleased to make the following appointments in the Province of Pagan:—

Mr. W. Bell, Extra Assistant Commissioner at Bassein, to be Extra Assistant Commissioner at Poungoo.

Mr. G. E. Barr, Collector of Customs at Bassin, to be Extra Assistant Commissioner at Bassin.

Lieutenant T. W. Aylesbury, r. n., Master Attendant at Bassin, to be also Collector of Customs at that Port.

No. 155.

His Excellency the Governor General is pleased to grant to Major W. F. Eden, Political Agent of Meywar, leave of absence from the 24th November to the 20th December, to proceed to Bombay, preparatory to applying for Furlough to Europe on Medical Certificate.

A. R. Young,
Off. Secy. to the Govt. of India,
with the Govr. Genl.

No. 6201.

Fort William, the 28th December 1860.

The under-mentioned Officers are appointed to Assessors under Act XXXII. of 1860:—

Captain Wright for the Cantonment of Moorar. The Station Staff Officers of Serree and Goo-nah for their respective Stations.

No. 6205.

Mr. T. Crawley is gazetted as an Extra Assistant Commissioner of the 4th Class, in the Provinces of Nagpore, from 18th May to 18th July last.

No. 6206.

Lieutenant-Colonel A. Fytche received charge of the Tenasserim and Martaban Provinces from Captain H. Hoylekinson on the 12th instant.

No. 6207.

The privilege leave of absence granted to Captain E. M. Ryan, Magistrate of Mothein, in General Order dated 7th instant, No. 5913, is to have effect from the 25th instead of the 1st idem.

No. 6208.

Lieutenant A. Cooke, of the 32nd Regiment Madras Native Infantry, is appointed to officiate as an Assistant to the Deputy Commissioner of Province Amherst, as a temporary arrangement, from the 12th ultimo.

W. Grey,
Off. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 119.

Fort William, the 28th December 1860.

Notification.—Mr. H. A. Manglos resumed charge of the Office of the 2nd Assistant Accountant General to the Government of India on the 27th instant.

By Order of the Hon'ble the President in Council,

C. H. Livingston,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

GENERAL ORDER BY HIS EXCELLENCE THE GOVERNOR GENERAL OF INDIA.

Camp Lallgunj, the 19th December 1860.

No. 8. I. of 1860.—His Excellency the Governor General is pleased to direct that the Officer employed as Chief Inspector of Musketry shall hold the relative position of a Deputy Adjutant-General or Deputy Quarter-Master General, with the official rank of Major, if below that rank in the Army; and that Officers employed as District Inspectors of Musketry shall hold the relative position of an Assistant Adjutant-General or Assistant Quarter-Master General, and shall, if under the rank of Captain, take rank and precedence as the Junior Captains in the District in which they are serving.

R. J. H. Birch, Major-General,
Secy. to the Govt. of India,
with the Governor-General.

MILITARY DEPARTMENT.

Fort William, the 28th December 1860.

No. 1237 of 1860.—The following promotion is made:—

Ordnance Commissariat Department.

Assistant Commissary of Ordnance:—Captain H. Michell, Veteran Establishment, to be Deputy Commissary, from the 14th instant, in succession to Captain W. Raynor, Deputy Commissary, deceased.

No. 1238 of 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Cavalry and Artillery, in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service and promoted to the rank of Cornets and Lieutenants, the former from the date assigned to him in Government General Order No. 839 of 1860, leaving the date of Commission of the latter for future adjustment:—

Date of Arrival at
Fort William.

<i>Artillery.</i>	
Mr. Henry Shakespeare Illeg-	
ginson	... 20th December
Cavalry.	
Mr. George Robert James	Shakespear 1860.

No. 1239 of 1860.—The services of Major W. E. Warrant, of the Corps of Engineers, are placed temporarily at the disposal of the Government of Bengal. —

F. D. ATKINSON, Major,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL ESTABLISHMENTS.

No. 6.

Head-Quarters, Camp Mirzapore,
The 17th December 1860.

Mr. A. Wilson, Executive Engineer of the Raichore Division, to officiate for the Executive Engineer of the Secunderabad Division, till further orders.

No. 7.

Lieutenant L. D. A. Jackson, of Engineers, is appointed a Probationary Assistant Engineer in the Public Works Department, Punjab, and posted to Delhi.

H. YULE, Lieut.-Col.,
Secy. to the Govt. of India,
with the Governor General.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6860.

APPOINTMENTS.—The 21st December 1860.—The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the District of Dinapore, viz.:—

Mr. George Lee.
Baboo Raj Chunder Sandial.
" Gooroo Chern Chatterjee.

Baboo Muddus Mohun Mojurdar to officiate as a Deputy Magistrate under Act XV. of 1848, and a Deputy Collector under Regulation IX. of 1839, in Pabna and Nudde, and to exercise the

powers of an Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807, in those Districts.

The 22nd December 1860.—Mr. W. G. Dearé, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of City Moorshedabad, and to exercise the full powers of a Magistrate in Moorshedabad.

This cancels the appointment of Baboo Kake-prasono Roy, notified in the *Gazette* of the 5th instant.

The 26th December 1860.—Baboo Hemchunder Kur, Deputy Magistrate and Deputy Collector of Kalaroobah, is transferred to the Sudder Station of Barasat, continuing to exercise the powers he now has.

Pandit Sreesh Chunder Vidyarutna, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Metterhaut, continuing to exercise the powers he now has.

Baboo Mahema Chunder Pal to officiate as a Deputy Magistrate under Act XV. of 1848, and a Deputy Collector under Regulation IX. of 1839, in Furreedpore, and to exercise the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807, in that District.

LEAVE OF ABSENCE.—The 26th December 1860.—Syud Abdoor Rabb, Sudder Ameen and Sudder Moonsiff of Rungpore, for two months and twenty-one days, on Medical Certificate, under Clause II., Section V. of the Uncovenanted Absented Rules in extension of the leave granted to him on the 1st of September last.

NOTIFICATION.—The 22nd December 1860.—The Lieutenant-Governor has been pleased, under Section LIX. Act XXI. of 1856, to empower the Suburban Police Officers of the 21-Pargannahs to act as Akbarry Officers.

NOTIFICATION.—The 21st December 1860.—

Shampongore.	Malipanchghura.	Under Section
Bishop's College.	Barrackpore.	II. of Act XX.
Botanical Garden.	Belloor.	of 1856, it is
South Buxara.	Nelashoh.	hereby notified
North Buxara.	Chuckpara.	that the pro-
Ghouserry.	Nillooch.	visions of the
Ulat Begun.		Act shall have

effect from this date in the Villages noted in the margin, which are situated in the Suburbs of Howrah, in the Burdwan Division; and that, in conformity with Section III. of the aforesaid Act, the said Villages will be united for the purpose of carrying out the provisions of that Act.

Under Section IV. of the Act, it is also notified that the limits of these Villages will be those defined in the Measurement Papers prepared by the Revenue Surveyor of the 2nd Division, which are in deposit in the Collector's Office at Hooghly, where they can be inspected by any person wishing to do so.

Under Section X. of the Act, it is further notified that the Tax to be levied in the said Villages shall be an Assessment according to the circumstances and property of the persons liable to the same.

W. S. SATON-KARR,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 5229A.

LEAVES OF ABSENCE.—The 21st December 1860.—Mr. G. Rayner, Executive Engineer of the Pooree Division, is allowed preparatory leave for four weeks, before applying for leave to Europe on Medical Certificate.

**DECLARATION UNDER SECTIONS II. AND XXXIII.
OF ACT VI. OR 1857.**

Communications—Navigable Canals.

Fort William, the 28th December 1860.

WHEREAS it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, *viz.*, for the re-excavation and opening out of the Ooloobariah Canal, it is hereby declared that, for the above purpose, a strip of land, of more or less than fifty feet in breadth, lying between Moisarakah and Gorgorampore, and on the South side of the Canal, as drawn on a Plan which has this day been forwarded to the Board of Revenue, is required.

This Declaration is made under the provisions of Act VI. of 1857, to all whom it may concern.

C. B. YOUNG, *Lient.-Colonel,
Secy. to the Govt. of Bengal,
in the Public Works Dept.*

Public Works, Railway Dept.—Bengal.

No. 521.

NOTIFICATION.—The 20th December 1860.—The Lieutenant-Governor has been pleased to appoint the Consulting Engineer to the Government of Bengal, Railway Department, as a Special Assessor for deduction of Income Tax from Railway Salaries, under the provisions of Section XXXI. of Act XXXII. of 1860.

J. P. BEADLE, *Captain,
Joint Secy. to the Govt. of Bengal,
Public Works Department,
Railway Branch.*

**ORDERS BY THE LIEUTENANT
GOVERNOR, N. W. PROVINCES.**

JUDICIAL DEPARTMENT.

No. 3105A.

Camp Etmadpore, the 18th December 1860.

All Officers in charge of District Treasuries in the North-Western Provinces are appointed to be Ex-officio Trustees for the purposes described in Section IX., Act XXVII. of 1860.

No. 3117A.

Mr. J. A. Lock, Joint Magistrate and Deputy Collector of the 1st Grade, having made over charge of the Office of Magistrate and Collector of Jhansi to Mr. C. Horne, is posted to the District of Benares.

No. 3123A.

Camp Ferozabad, the 14th December 1860.

In modification of the Notification No. 1900A., dated the 20th July last, the services of Lieutenant P. W. Bannerman, Assistant Superintendent of Neempeh, are temporarily placed at the disposal of the Government of India, in the Foreign Department, with effect from that date.

No. 3131A.

Camp Shekabad, the 15th December 1860.

The Notifications of the 6th October last, No. 1268, and of the 10th November, No. 1408, granting six months' leave of absence to Mr. C. G. Sperling, Assistant to the Magistrate and Collector of Furruckabad, to proceed to Europe, on private affairs, with the usual preparatory leave, are hereby cancelled.

Twelve months' leave of absence, on Medical Certificate, under Section VI. of the Covenanted Absentee Rules, is granted to Mr. C. G. Sperling, Assistant to the Magistrate and Collector of Furruckabad, from the date on which he availed himself of the same, with the usual preparatory leave to enable him to reach the port of embarkation.

No. 3137A.

Camp Etmadpore, the 13th December 1860.

The services of Assistant Surgeon W. R. Grylls, M. D., Civil Assistant Surgeon of Sccone, are, in accordance with his own request, re-placed at the disposal of the Government of Madras.

No. 3141A.

Camp Shekabad, the 15th December 1860.

The services of Surgeon J. N. Tressider, M. D., are re-placed at the disposal of the Government of India, in the Military Department.

Assistant Surgeon John Jones, M. D., whose services have been placed at the disposal of this Government, is appointed to be Civil Assistant Surgeon of Cawnpore, *vise* Dr. Tressider.

No. 3153A.

Camp Jasmundnagar, the 18th December 1860.

Captain F. L. Magnie, of the 5th Madras Light Cavalry, whose services have been placed at the disposal of this Government, is appointed to be Cantonment Joint Magistrate of Jubbulpore.

REVENUE DEPARTMENT.

No. 1740A.

Camp Shekabad, the 15th December 1860.

The appointment of Mr. E. R. Lemaistre to be a Deputy Collector, under Regulation IX. of 1833, in the Bijnour District, as notified in the Orders dated 9th November, No. 264A., is to take effect from the 2nd November, last.

No. 1758A.

Camp Jasswuntrugger, the 18th December 1860.

In concurrence with the Government of the Punjab, the Hon'ble the Lieutenant-Governor is pleased to notify that the Village of Bhokoka, situated on the right bank of the Jumna, has been transferred from the Boclundshuhur District to the Balliubgarh Pergunnah of the Delhi District, with effect from the commencement of 1861-62.

REVENUE DEPARTMENT,

Income Tax.

No. 470A.

Camp Ferozabad, the 14th December 1860.

Mr. Elliott Colvin, Junior Assistant Commissioner of Kumaon, is entrusted with the duties of an Assessor, under Section XXI. of Act XXXII. of 1860, in the Terai Pergunnahs.

No. 471A.

The following Officers of the Government in the Kumaon District are appointed to be Assessors, under Act XXXII. of 1860, in the Circles specified opposite to their names :—

Jye Shah, Treasurer	{ In the City and Suburbs of Almorah, North-East portion.
Kishanund Joshee, Sudder Ameen	{ In the City and Suburbs of Almorah, South-West portion.
Lachmee Dutt Joshee, Tehseeldar of Almorah	{ In the Pergunnah of Almorah, or Huzoor morah ... Tehseel, exclusive of City.
Gowree Dutt Joshee, Tehseeldar of Kalee Kumaon	{ In the Pergunnah of Tehseeldar of Kalee ... Kalee Kumaon.
Lalla Gungaram, Tehseeldar	{ In the Rhabur and Station of Nynie Tal.

GENERAL DEPARTMENT.

No. 1417A.

Camp Ferozabad, the 14th December 1860.

The services of the Reverend Julian Robinson, M. A., Chaplain of Chunar and Mirzapore, are placed at the disposal of the Government of Punjab.

By Order of the Hon'ble the Lieutenant-Governor of the North-Western Provinces,

G. E. W. COOPER,

Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Lieutenant W. B. Holmes, Engineers, Public Works Dept. Assistant Engineer, has obtained indulgence leave from dated 13th December such date as he may have availed himself thereof to the 1st January 1861.

Transfers.—The services of the Reverend C. W. Cahusac, Chaplain of Simla, are placed at the disposal of the Government, North-Western Provinces.

Captain H. A. Dwyer, Assistant Commissioner, from the Rawal Pindoo to the Dehra Ismael Khan District.

Appointment.—Assistant Surgeon E. B. Brown, General Department, No. 3267, dated 15th December 1860, is appointed Professor of Chemistry in the Lahore Medical College, and Chemical Examiner for the Punjab.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, 15TH DECEMBER 1860.

No. 474.—The services of Captain J. R. Sladen, of Artillery, Commanding No. 1, Punjab Light Field Battery, are, at his own request, placed at the disposal of His Excellency the Commander-in-Chief, from such date as His Excellency may desire to avail himself of them.

1st Regiment Sikh Infantry.

No. 475.—*Leave of Absence.*—First Class Native Doctor Meer Wajid Allee, for nine months, from such date as he may be permitted to leave the Corps, to visit his home at Patna, on private affairs.

4th Regiment Sikh Infantry.

No. 476.—*Promotions* :

Rank and Name.	To what rank promoted.	From what date.	whose room.
Jemadar.			
Sewnath Sing	Subadar	19th Oct. 1860	Jan. Mahomed Khan, invalided.
Havildar.			
Ameer Khan, (3rd)	Jemadar	9th April 1860	Burroop Sing, discharged.
Alladitta	Ditto	19th Oct. 1860	Sewnath Sing, promoted.

No. 477.—*Leave of absence.*—Lieutenant J. W. Orchard, Officiating Captain of Police, Dera Ismail Khan, for six months, from the 1st proxime, under the old Rules, to visit Calcutta, to undergo an examination in the Native Languages.

To all Under the direction of the Supreme Government, the under-mentioned heirs of deceased Soldiers are admitted to the Native Family Pension, from the dates of their respective names; and the Pay-Masters of Pensioners, in whose Circle the Individuals reside, will furnish the prescribed Rolls to the Government of Aundh, and to the parties concerned.—

Name or Qualmata.	Age	Height	Caste.	Personal appearance and particular marks.	Village and Country.	Description of the deceased's relatives on whose account claims are made.	Date of adminis- tration.	Date of Com- mittee's Pro- ceedings.	Amount of Pension. By what period due.	By what Pay-Master payable.
							Name.	Rank.	Last Corps.	
Tara Singh ..	17 0 5	54	Bhungoo, Jut, Sikh	Fairish.—Oval face.—Greatly pitted with Small Umnitsur. Por. A particular wound mark on the left thumb.	Ajnala, Son	Khuzan Golundaz ... Sang, son of Goolah Sing	1st Company 4th Oct	1858	2-12	Meerut.
Jhunda Singh ..	20 0 6	71	Ditto ..	Fairish —A speck in the left eye. A boil mark on the exterior of the right thigh.	Ditto ..	Khuzan Ditto ... Sang, son of Deel Sung.	Ditto ..	Ditto ..	2-12	Ditto
Sohib Singh ..	76 0 5	9	Alwai-leah.	White beard and moustache—Thick nostrils, and Leodiana sunken eyes.	Bhai Kajupal, Father ..	Derah Sing Sepoy	1st Punjab 21st Sept.	1858	2-12	Lif. Ditto.
Buck Burries ..	56 0 5	7	Khuitree.	Light color. Oval face. Has three warts, one on Pindies, the upper lip, and two on the chin to the right.	Russal, Rawal, Mother	Tarab	Ditto ..	Ditto ..	2-12	Ditto

[2769]

G. Hutchinson, Major,

Off. Secy. to Govt., Punjab,

Military Department.

Opium Notification.

Notice is hereby given, that, on Monday, the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, viz.:—

Product of Behar Agency	... Chests	1,220
Ditto of Benares ditto	... ,	560
Total Chests	... 1,780	

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, in this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities aforesaid, shall have been delivered in, shall be resold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit; and all losses and expenses

whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last-mentioned conditions, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium, upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday, the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot,

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bond side* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second Clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down it a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, viz. two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the

trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred, on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so:—

		Delivered out of chest	About Leaves.	Total short Leaves.
On or about	Wednesday, 6th Feb. 1861	1220	660	1780
Do.	Thursday, 7th March	1220	660	1780
Do.	Wednesday, 10th April	1220	660	1780
Do.	Wednesday, 8th May	1220	660	1780
Do.	Monday, 10th June	1220	660	1780
Do.	Monday, 8th July	1220	660	1780
Do.	Monday, 6th August	1220	660	1780
Do.	Monday, 3rd September	1220	660	1780
Do.	Tuesday, 7th October	1220	660	1780
Do.	Wednesday, 6th Nov.	1220	660	1780
Do.	Thursday, 6th December	1224	661	1785
	Total	13444	6201	19445

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April, May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the

Time above-mentioned, the en-
* Behar ... 14,034 Chests of Behar and Benares,
Benares ... 6,761 as above estimated, will be
21,425 brought to Sale in the usual
manner; and if they shall
make application for a quantity of Opium to be
delivered to them out of the quantity advertised
for Sale at each or any of the twelve Sales above
mentioned, but shall not pay for it within the
prescribed period of payment, the Government of
Bengal reserves to itself the right of disposing of
the Opium which the French Authorities may so
fail to pay for, either by increasing the quantity

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reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

Article 5.—“With regard to the trade in Opium, it is agreed between Article of the “the high contracting parties Convention above “that, at each of the periodical referred to. “Sales of that article, there “shall be reserved for the French Government, and “delivered upon requisition duly made by the “Agents of His Most Christian Majesty, or by “the persons duly appointed by them, the number “of chests so applied for, provided that such supply shall not exceed three hundred chests in each “year, and the price for the same shall be determined by the average rate at which Opium shall have been sold at every such periodical Sale, it being understood that if the quantity of Opium applied for at any one time shall not be taken on account of the French Government, by the Agents of His Most Christian Majesty, within the usual period of delivery, the quantity so applied for shall nevertheless be considered as so much in reduction of the three hundred chests hereinbefore mentioned. The requisitions for Opium as aforesaid are to be addressed to the Governor General at Calcutta, within thirty days after notice of the intended Sales shall have been published in the *Government Gazette*.“

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860. }

No. 1507.

FROM HON'BLE A. EDEN,

Offg. Junior Secy. to the Board of Revenue,
To W. FITZWILLIAM, Esq.,

Agent, Chartered Mercantile Bank,
Dated, Port William, the 28th December 1860.

SIR,—REFERRING to your letter of the 28th instant, I am directed by the Board of Revenue to inform you that where Bills are drawn on London in English Sterling, it will be optional with the drawer, so far as the Revenue Department is concerned, to stamp them either at the Exchange of the day between Calcutta and London, or at the rate of the nominal par £s. per Rupee.

2. That is to say no penalty will be enforced where a Bill is stamped either according to its value at the nominal par of £s., or at the actual current rate of the day. But the Board cannot of course determine whether a Court of Law will consider the lower Stamp sufficient. It is therefore for the party interested to decide whether he will rely on the view of the Board and affix the lower Stamp applicable according to that view, or whether he will take the precaution of securing the admissibility of the Bill in a Court of Law by affixing the higher Stamp.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 28th December 1860. }

Circular 1066.

To

TREASURY AND OTHER OFFICERS CONCERNED.

BILL and Receipt Stamps, under Act XXXVI. of 1860, should on receipt be added in a plus and minus “Memorandum of Bill and Receipt Stamps” at foot of the Cash Account, and the sale proceeds of the Labels credited to “Bill and Receipt Stamps,” subordinate to “Stamps,” the quantity sold being at the same time deducted from the Memorandum.

2. Discount should be charged in the accounts, as with Postage Stamps, against the receipts.

(Sd.) W. WATERFIELD,
Offg. Acctt., Govt. of Bengal.

FORT WILLIAM;
Office of Acctt. to the Govt. of Bengal, }
The 22nd December 1860.

Notification, No. 1067.

To TREASURY OFFICERS OF THE LOWER PROVINCES.

Standard forms have been furnished to the Superintendent Alipore Jail Press and registered as below :—

Returns to Bengal Accountant.

No. 2.

Sepoys' Family Remittance Drafts.

No. 3.

Report to Accountant of transfer of charge of Treasury.

(Sd.) W. WATERFIELD,
Offg. Acctt., Govt. of Bengal.

FORT WILLIAM;
Bengal Acctt's. Office, }
The 26th December 1860.

Circular No. 1068.

To

THE COLLECTOR OR
SALT AGENT OF

SIR,—I HAVE the honor to direct your attention to this Office Circular No. 967, dated the 25th June 1858, and to request that you will invariably note in your Treasury Accounts the names and official designations of Officers of the Public Works Department by whom any sums are paid into your Treasury.

I have, &c.,

W. WATERFIELD,

Offg. Acctt., Govt. of Bengal.

FORT WILLIAM;
Office of Acctt. to the Govt. of Bengal, }
The 26th December 1860.

Notification.

The following Statement showing the Outturn of Manufactures in the Jails of the Lower Provinces for the year 1859-60, received from the Accountant to the Government of Bengal, is published for general information, in conformity with the Orders of Government, No. 139, dated 23rd February 1857.

JAILS.	Total amount of outturn of manufactures.	Commission of 25 per cent. payable to the Jailer.	Balance 75 per cent. available for Works of public utility.	Amount at credit of each Station and Out-Station.	
				Out-Station.	In-Station.
Dacca	5,805 11 1	1,451 6 9	4,354 4 4	Dacca	3,504 0 0
				Manickgunge	370 7 6
				Moondhingunge	473 3 10
Patna	1,925 12 3	481 7 1	1,444 6 2	Patna	1,292 9 6
				Jhongunge	35 4 6
				Burh	87 0 6
				Dinapore	23 6 8
Bakergunge	2,186 6 4	545 1 7	1,638 4 9	Burrisand	1,330 10 6
				Midnapore	7 0 1
				Perozepore	0 10 2
Beerbhoom	733 13 0	183 7 6	550 6 4	Beerbhoom	550 6 4
Burdwan	5,818 8 11	1,451 10 9	4,363 11 8	Burdwan	4,120 8 9
				Cutwa	86 11 8
				Ran-Bard	86 11 8
				debanabad	69 8 7
Hooghly	18,854 12 8	4,713 11 2	11,131 1 6	Houghly	12,354 3 3
				Serimore	646 15 8
				debanabad	1,139 11 7
Junsore	2,838 1 0	700 ■ ■	2,128 8 9	Jeatore	810 0 10
				Khoobieh	706 14 5
				Magoorah	538 7 8
				Gopalgunge	61 1 10
Mymensing	1,802 0 8	450 8 2	1,351 8 6	Mymensing	1,192 8 6
				Jamuipeo	139 0 0
				Kishnagurh Sudder Station	1,002 11 2
Nuddea	2,824 4 10	706 1 3	2,118 3 7	Santipore	780 4 3
				Kuroneopore	130 11 3
				Cutwa	194 1 11
				Danoorhanda	99 3 8
				Kulgross	30 6 4
				Bongong	6 15 1
Purneah	2,731 11 5	687 11 10	2,043 12 7	Purneah	1,900 9 7
				Kishengunge	93 2 6
				Mudheypore	70 0 6
Rajshahye	6,159 7 10	1,539 13 11	4,610 9 11	Rajshahye	3,136 10 3
				Nittara	95 4 4
				Puhra	1,067 11 4
Rungpore	710 4 2	179 13 1	530 7 1	Rungpore	416 11 0
				Vitalyih	21 9 3
				Bhowhingegunge	■ 4 11 7
				Dograh	93 1 3
Gowalparah	570 10 ■	144 11 6	434 11 6	Gowalparah	431 11 6
Tipperah	3,376 4 6	828 13 2	2,486 7 4	Tipperah	2,460 7 4
24-Parganas	35,304 12 3	8,826 3 1	26,478 0 2	24-Parganas (Alipore)	25,297 16 3
				Diamond Harbour	179 11 4
				Bardspore	211 5 ■
				Howrah	759 14 5
Barasat	2,003 5 1	500 13 3	1,502 7 10	Barrasat	1,260 92 1
				Kalluron	85 9 6
				Kalligunge	25 4 8
				Tarragonia	121 43 7
Bograh	184 4 8	46 1 1	138 3 2	Pograh	117 4 0
				Sonigunge	20 15 2

JAILS.	Total amount of outturn of manufactures.	Commission of 25 per Cent. payable to the Jailer.	Balance 75 per Cent. available for Works of public utility.	Amount at credit of each Station and Out-station.		
Banerworth	3,004 10 9	751 2 8	2,253 1 1	Banerworth Ranegunj Boor-Blood Gurbettak	1,911 7 8 225 5 7 94 10 8 62 0 1	
Furreedpore	8 14 2	2 7 7	7 6 7	Furreedpore	7 6 7	
Maldah	2 4 0	0 9 0	1 11 0	Maldah	1 11 0	
Noakhally	1,184 7 9	296 1 10	888 5 4	Noakhally Duckinalhabazarpore Sarddeep	775 9 8 90 2 11 22 8 9	
Purnia	1,040 7 2	260 1 10	780 5 4	Purnia Seajigunge Coomerically	738 12 1 38 2 11 8 6 4	
Howrah	67 6 9	14 5 8	43 1 1	Howrah	43 1 1	
Behar	767 10 1	191 14 6	575 11 7	Gya Kowala Sherghatty	620 9 1 34 7 7 20 10 11	
Bhaugulpore	1,415 15 6	353 15 11	1,061 15 7	Bhaugulpore Mudhpore	881 10 3 80 5 5	
Saran	1,416 7 6	361 0 10	1,044 13 7	Chuprah Sewan	916 6 7 108 7 0	
Maunbhoom	Deficient of Rupees		49 4 7			
Tirhoot	2,780 10 0	695 2 11	2,085 7 6	Tirhoot Bihera	1,930 10 8 145 12 10	
Monghyr	3,005 7 5	773 13 10	2,321 9 7	Monghyr Barh	2,210 8 0 102 0 10	
Loharduggah	163 8 2	40 14 1	122 10 1	Loharduggah	122 10 1	
				Suribhpore, Deficient of Rupees 20 14-10.		
Cuttack	805 0 11	201 4 3	603 12 8	Cuttack Jajjore Kendrapurah	597 12 8 0 0 9 5 9 9	
Pooree	532 10 5	133 2 7	399 7 10	Pooree Khoordah	398 3 2 1 4 8	
Midnapore	6,290 10 6	1,550 2 7	4,650 7 10	Midnapore Nugwan Tundlook Gurbetta Balasore	4,231 12 6 90 6 8 12 6 1 14 13 6 902 1 1	
Kamroop	2,134 8 5	533 10 1	1,600 14 4	Kamroop	1,600 14 4	
Darrang	214 8 10	53 10 3	160 14 7	Darrang Munguldye	140 8 10 20 11 9	
Jorehaut	647 14 0	161 15 6	485 14 0	Jorehaut	485 14 6	
Luckimpore	100 14 10	25 3 8	75 11 1	Luckimpore	75 11 3	
Ranree	2,560 14 10	640 3 8	1,920 11 2	Ranree	1,920 11 2	

The Returns from the Districts noted below (which are under reference, owing to errors and discrepancies) will be published in a Supplementary List as soon as received :—

Chumparun,
Balasore,
Shahabad,
Nowgong,
Sylhet,
Dinagepore,

Chittagong,
Cossab Hills,
Sandway,
Singhblloom,
Moorshedabad,
Hazareebagh.

F. J. MOUNT,
Inspector-General of Jails, Lower Provinces.

Dated the 19th December 1860.

Notification. No. 29.

Mr. J. THORNTON, Uncovenanted Deputy Collector, received charge of the Seesagur Treasury on the 12th instant.

Mr. JOHN MACLEOD, Uncovenanted Deputy Collector, received charge of the Sarun Treasury on the 19th instant.

BABOO DUMREE TEWARRY, Officiating Sub-Assistant Commissioner, received charge of the Nowgong (Assam) Treasury on the 11th instant.

W. WATERFIELD,

Offg. Acctt. to the Govt. of Bengal.

FORT WILLIAM ; }
Offices of Acctt. to the Govt. of Bengal, }
The 27th December 1860. }

Notice.

BANKERS and Merchants sending Drafts and other Papers to this Office to be impressed with a Stamp are requested to see that all Papers are sent in separate Sheets.

It is not sufficient to remove the covers from Books without detaching the leaves from each other.

E. W. PERRY,
Offg. Superintendent.

SUPER. OF STAMPS' OFFICE, }
The 13th December 1860. }

Calcutta Stamp Office.

The 22nd December 1860.

With reference to the present applications made to this Office for the impressment of Stamps on executed Instruments, the attention of the Public is directed to Section III. of the new Stamp Act, which enjoins a minimum penalty of One hundred Rupees on persons making, executing, or signing Deeds, Instruments and Writings engrossed on unstamped or insufficiently stamped Paper. Parties are accordingly requested to send their documents to be stamped before execution, as they can only be impressed after signature on *proof* that the omission arose from "accident, ignorance, inadvertence or from other unavoidable cause," and upon payment of the penalties specified in Clause 2, Section XIII. of the said Act.

G. B. HAMPTON,
Collector of Stamps.

Notice of the Municipal Commissioners.**To RATE-PAYERS.**

WHEREAS the Municipal Commissioners for the Town of Calcutta, under the provisions of Act XXV. of 1856, have completed the valuations of Houses, Buildings and Lands for the year 1861, the Books containing the said Valuations and Assessments may be inspected at their Office, by Owners, Occupiers, Agents or Trustees of Property, from Monday, the 31st of December, between the hours of 11 A. M. and 4 P. M.

It is further notified, that in pursuance of Section XI. of Act XXV. of 1856, the Municipal Commissioners will sit on Wednesday, the 16th of January 1861, and following days, at noon, to take into consideration applications for reduction of Assessments, when parties interested will be required to attend either personally or by their Agents.

By Order of the Board of Municipal Commissioners,

ROBERT TURNBULL,

Secy. to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS, }
No. 10, CROWNINGHILL ROAD; }
Calcutta, the 21st December 1860. }

Notice

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 096601.

E. BREKES,
Extra Assistant Commissioner,
in charge of Treasury.

LUCKNOW TREASURY OFFICE, }
The 30th November 1860. }

Estate Mrs. George Foley Greenway.

All persons having claims against the above Estate are requested to make the same known to, and those indebted thereto are requested to pay the amount of their respective debts without delay to

GEO. B. TAYLOR,
Administrator.

BENARES, }
The 23rd December 1860. }

Notice

Is hereby given, that the Titalysh Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

[2776]

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Shahabad, and mentioned in the Statement herunto annexed, will be put up to Sale, under Orders of Government, in the Shahabad Collectorate, on Tuesday, the 15th January 1861, corresponding with the 18th Poos 1268 Fasly.

The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jumma entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

Number.	Towlee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.			REMARKS.
				B.	C.	D.	
1	3196	Narhee Binwalleen, Pergunnah Peero	294 8 0	237	0	0	
2	3772	Harpoor Ramnath oorf Nowada, Pergunnah Nonore	595 15 12	772	0	0	
3	3027	Futtelpoor, Pergunnah Peero	236 1 10	175	0	0	
4	3773	Keshwurpoor, Pergunnah Nonore	194 7 0	467	0	0	
5	3191	Dondombi, Pergunnah Nonore	120 0 6	162	0	0	
6	3774	Anooth Gya-poor, Pergunnah Nonore	863 11 12	1,010	0	0	
7	3775	Cheerailee, Pergunnah Nonore	314 4 1	550	0	0	
8	3776	Baghee, Pergunnah Nonore	890 14 4½	1,095	0	0	
9	3777	Mooradpoor, Pergunnah Nonore	430 18 9	501	0	0	
10	3778	Bishoona-pura, Pergunnah Nonore	312 3 13	510	0	0	
11	3779	Eusospursoorff Knyrahee, Pergunnah Nonore	376 19 16	290	0	0	
12	3083	Uzraqbeh Kheerestar, Pergunnah Powar	116 19 16	112	0	0	
13	3734	Arazie Deobarnaruck Choora Mundihree, Pergunnah Peero	16 14 14	11	0	0	
14	3236	Arazie Deobarnaruck Choora Mundihree, Pergunnah Peero	3 0 6	3	8	0	
15	3235	Arazie Deobarnaruck Choora Mundihree, Pergunnah Peero	0 19 18	1	12	0	
16	3233	Arazie Deobarnaruck Choora Mundihree, Pergunnah Peero	13 4 0	20	0	0	
17	3780	Umrooha, Pergunnah Nonore	1,521 2 4	1,837	0	0	
18	3781	Rampoor Tara oorf Chuck Tara, Pergunnah Nonore	339 3 16	443	0	0	
19	3782	Sewtha, Pergunnah Nonore	785 4 10½	1,303	0	0	
20	3783	Bijurya, Pergunnah Nonore	1,208 1 11½	950	0	0	
21	3784	Gungadburdehree, Pergunnah Nonore	220 1 11	137	0	0	

A. A. SWINTON,

Collector.

SHAHABAD COLLECTORATE,

The 21st December 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khurs Mehals, situated in the District of Shahabad, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of Government, in the Shahabad Collectorate, on Saturday, the 25th January 1861, corresponding with the 28th of Poos 1208 Fursy.

The purchaser of such Mehals will be subject to the conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jumma entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

Number.	Tanjee No. Ser.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Remarks.
			B. C. D.	Rs. As. P.	
1*	3785	Bewthura, Pergannah Nonore	909 19 17	350 0 0	
2	3786	Benowlee oorf Benwuleea, Pergannah ditto	19 9 4	15 0 0	
3	2757	Luhrap,	ditto ditto ...	172 6 0	917 0 0
4	3787	Goordeeha,	ditto ditto ...	355 0 16	415 8 0
5	3755	Muthoorapoor,	ditto ditto ...	522 7 1	684 0 0
6	3780	Mudanpoor,	ditto ditto ...	2,921 5 0	2,315 0 0
7	3790	Khundnee	ditto ditto ...	804 16 0	975 0 0
■	3791	Kurbasin and Putty Ponday, ditto	ditto ...	1,732 12 0	2,019 0 0
9	3792	Bunowlee,	ditto ditto ...	1,611 18 5	1,353 0 0
10	3793	Bhopui poor dakhlee Audhree ditto	ditto ...	61 9 11	60 12 0
11	3794	Luchmee poor oorf Luchmee dee dakhlee ditto,	ditto ditto ...	65 18 10	58 0 0
12	3795	Hurpoor, dakhlee ditto,	ditto ditto ...	103 4 4	85 0 0
13	3796	Kanhoojee, dakhlee ditto,	ditto ditto ...	101 11 8	92 0 0
14	3797	Bisumberpoor, dakhlee ditto, ditto	ditto ...	134 19 10	135 0 0
15	3798	Jaceejee, dakhlee ditto,	ditto ditto ...	95 13 11	85 8 0

A. A. SWINTON,
Collector.

SHAHABAD COLLECTORATE, }
The 21st December 1860. }

Notice

Is hereby given that the Cachar Mela, or Annual Fair, will be held at Silehar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Bisflakes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale and readily disposed of.

J. F. SHERRER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Statement of the Affairs of the Bank of Bengal for the Week ending 26th Dec. 1860.

LIABILITIES.	ASSETS.
Proprietor's Capital ..	1,07,00,000 0 0 Government Securities ..
Reserve Fund ..	2,00,000 1 0 Dues from Government ..
Current Accounts ..	2,00,12,072 11 4 Cash ..
Cash Credit Undrawn ..	2,00,12,072 11 4 Loans on Deposit of Securities ..
Other Credits ..	1,74,045 4 10 Discounted Loans on ditto ..
Bank Notes ..	3,25,621 1 9 Accounts of Credit on ditto ..
Post Bills ..	1,70,38,071 0 0 Government Bills discounted ..
Profit and Loss (Rebate Account) ..	1,54,935 7 8 Mint Certificates ditto ..
	30,253 9 1 Merchantile Bills ditto ..
	1,00,523 1 Merchantile Bills ditto ..
	11,73,950 15 7 Paid Stock ..
	1,83,103 7 5 Stamp Duties ..
	2,834 12 0
	G. N. R. 4,86,49,133 7 5
Units Rs.	

Published by order of the Directors,
GEO. DICKES,
Secretary and Treasurer.

G. W. MORRIS,
Accountant.

In the matter of "The Delhi Bank Corporation Limited."

NOTICE is hereby given, that the above Bank was duly registered under the above Title on the tenth day of October one thousand eight hundred and sixty, pursuant to Act No. VII. of 1860 of the Legislative Council of India, entitled "an Act to enable Joint Stock Banking Companies to be formed on the principle of limited liability," and that the said Bank has been duly incorporated and is a Company "Limited" pursuant to the Act No. XIX. of 1857, entitled "an Act for the incorporation and regulation of Joint Stock Companies and other Associations either with or without limited liability of the Members thereof."

R. M. THOMAS,

Solicitor for the said Bank.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of John Rozario, of No. 36, College Street, Puttulam, in Calcutta, Law Agent, an Insolvent. On Friday, the 14th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 4th day of April next, and that the said Insolvent do then attend to be examined by the said Court.

Insolvent in person.

In the matter of Gourdas Mookerjee, of Burraungore, in the District of the 21-Parganas, but at present a Prisoner in the Common Jail of Calcutta, formerly carrying on business as a Dealer and Shipper of Country Produce and Commission Agent in co-partnership with one Alexander McGregor, since deceased, afterwards carrying on the same business alone, and subsequently carrying on business as a Hide Merchant in co-partnership with one William Bell, and afterwards in co-partnership with one Edward D'Louzey, and subsequently carrying on the said business alone, an Insolvent.

Stewart, Attorney.

On Wednesday, the 12th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of March next, and that the said Insolvent do then attend to be examined by the said Court.

In the matter of Gopeenauth Coondoo, late of Puthoorin Ghant, heretofore carried on trade in buying and selling of Linseed, an Insolvent. On Thursday, the 20th day of December instant, it was on the petition of Gopeenauth and Gopal Lall, creditors of the said Insolvent, adjudged that the said Gopeenauth Coondoo hath committed an act of insolvency, under the provisions of the Act XI. Vic. cap. XXI., and by another order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

In the matter of Gungadhar Bose, late of Isser Takoor's Lane, in Durzeepurah, in Calcutta, a Servar in the service of the Calcutta Auction Company Limited, an Insolvent. Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI., was filed in the Office of the Chief Clerk on the 11th day of December instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Hatch, Attorney.

In the matter of Gungadhar Bose, late of Isser Takoor's Lane, in Durzeepurah, in Calcutta, a Servar in the service of the Calcutta Auction Company Limited, an Insolvent. On Friday, the 11th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Hatch, Attorney.

Chief Clerk's Office, 22nd December 1860.

**Underwriters' Screw Steam and Tug Company
"Limited."**

REGISTERED UNDER ACT XIX. OF 1857.

The Ordinary-Half Yearly Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on Tuesday, the 15th of January 1861, at 8 o'clock P. M.

By Order of the Directors,

DUTTS, LINZIE & CO.,

Secretaries

CALCUTTA,
The 15th December 1860. }

COPIES OF THE
Report of the Indigo Commission.
TOGETHER WITH
The whole of the Evidence
TAKEN BEFORE THE COMMISSION.
AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the Printer of the *Calcutta Gazette*, Bengal Office, at 5 Rupees per copy.

Lost or Stolen,

The Government Promissory Notes No. 46538, of 2 per Cent. Loan of 1854-55, for Co.'s Rupees 1,00,000; and 46539 of 4 per Cent. Loan of 1854-55 for Co.'s Rupees 10,000, originally standing in the name of the Proprietor Rajah Soodur Sham Shah, of Garhwal, by whom they were never endorsed to any other person. Payment of the above Notes, and of Interest thereupon, have been stopped at the Loan Office, and application is about to be made to Government for the issue of duplicate Notes in favor of the Proprietor.

RAJAH BHUVAN SHAH.

Rajah of Garhwal.

The 7th December 1860.

Lost or Stolen,

The first-half of the Bank of Bengal Note, No. 26312B., for Rupees 25.

Lost,

HALVES of Bank of Bengal Notes, Nos. 41522 and 25810, for Rupees 25 each; and No. 07702, for Rupees 50. Payment of them have been stopped in the Bank.

[2780]

Lost.

The under-mentioned Promissory Notes of the Government of India, standing in the name of Mr. Jamsetjee Dorabjee, the Proprietor, by whom they were never endorsed to any other person. Payment of these Notes, and of Interest thereon, has been stopped at the Loan Office, and application is to be made to Government for the issue of duplicate Notes, in favor of the Proprietor. This Notice was also published in the *Bombay Government Gazette* of 23rd and 30th June, and 7th July 1859, and in the *Bombay Times*, and *Bombay Samachar* :—

Interest drawn in 1858-59 Draft No.	Loans.	Bombay No.	Calcutta No.	For Rupees.	TOTAL.
34 ..	1832-33, 4 per Cent. ..	892	11111	5,000	
		399	122	2,500	
		399	506	1,000	
		400	508	2,500	
147 & 418 ..	1835-36, 4 per Cent. ..	401	1570	500	
		402	0985	3,000	
		401	31119	1,500	
		405	15399	500	
		1716	16174	2,000	
127 & 774 ...	1842-43, 4 per Cent. ..	5371	22191	3,000	
		5372	22192	3,000	
		5373	22193	3,000	
		570	3990	3,000	
35 & 1510 ...	1854-55, 4 per Cent. ..	571	3998	2,000	
		572	3999	2,000	
		10822	35190	1,000	
121 & 131 ...	1851-55, 5 per Cent. ..	416	3084	2,500	
Public Works ..		417	3085	2,500	
		1210	7320	2,000	
		1923	5117	3,000	
790 & 1417 ..	1856-57, 5 per Cent. ..	1921	5118	3,000	
		1925	5119	3,000	
		1926	5150	3,000	
		15229	35962	5,000	
		15230	35963	5,000	
1417 ...	Ditto ..	15231	35964	5,000	
		15232	35965	5,000	
		15233	35966	4,000	Rupees 78,900

JAMSETJEE DORABJEE.

BOMBAY,
The 11th December 1860. }

NOTICES issued by the POST-MASTER GENERAL of BENGAL.

No. 6866.

The Calcutta Bhangy Despatch of the 5th instant for Cuttack and Chittarpore, which contained the Parcels mentioned in the annexed List, having been plundered by Dacoits whilst in transit at night between Balasore and Bhadrak, the Senders are requested to furnish this Office, as early as possible, with Lists, showing the nature and value of the contents of their respective Parcels, the information being urgently required to enable the Local Magistrate to make a proper investigation.

C. K. Dove,
Post-Master General of Bengal.

CAMP SIRSI,
The 13th December 1860. }

LIST of Parcels despatched from Calcutta Post Office on 5th December 1860.

Station whence originally despatched.	No. of Parcels.	Address.	Destination.	Weight.
Calcutta	1	Resident	Hyderabad	205
Ditto	1	Pamphlet	Aizamgrum	20
Ditto	1	Ditto	Vizagapatam	20
Ditto	1	Ditto	Narsapatam	20
Ditto	1	Resident	Hyderabad	13
Ditto	1	Pamphlet	Pooree	32
Ditto	1	Ditto	Cuttack	33
Ditto	1	Ditto	Ditto	13
Ditto	1	Kally Churn Roy	Ditto	46
Ditto	1	Ditto	Ditto	47
Serampore	1	Post-Master	Ditto	45
Ditto	1	Ditto	Pooree	15
Calcutta	1	W. L. Heeley	Cuttack	163
Ditto	1	Collector	Pooree	369
Ditto	1	Ditto	Ditto	980
Ditto	1	Ditto	Ditto	335
Ditto	1	Ditto	Ditto	200
Ditto	1	Ditto	Ditto	350
Ditto	1	Ditto	Ditto	310

W. H. Melouey,
Post-Master at Calcutta,
for Post-Master General.

No. 7419.

Under instructions from the London General Post Office the following rates of Postage will be charged on, and from the 1st January next, upon all letters sent *via* Southampton from Calcutta through the United Kingdom to Buenos Ayres, or any other part of the Argentine Confederation, to the Republic of Paraguay and to Monte Video, or any other part of the Republic of Uruguay, *viz.* —

Not exceeding $\frac{1}{2}$ oz.	Above $\frac{1}{2}$ oz. and not exceeding 1 oz.	not exceeding 2 oz.
Rs. As. P.	Rs. As. P.	Rs. As. P.
0 11 4	1 6 8	2 13 4
and so on.		

2. To the above Postage must be added a French Transit rate of 3d. or two annas per $\frac{1}{2}$ oz. when the letters are intended to be forwarded by way of Marseilles.

3. The above rates of Postage must in all cases be prepaid.

C. K. Dové,

Post-Master General of Bengal.

CAMP NOWHATTA,
The 2nd December 1860. }

NOTICES issued by the
POST-MASTER of CALCUTTA.

No. 2409.

The 21st December 1860.—Mail Packets for the Overland Mail, which leaves Bondy on the 12th proximo, will be closed at this Office at 5 p. m. on Thursday, the 3rd idem, *via* Marseilles only.

Letters and Papers for transmission *via* Bombay will be received up to 6 p. m. on every day prior to the 3rd, and inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *via* Trieste.

Rates of Postage.

Under $\frac{1}{2}$ oz.	Ounce	Rs.	0	6	0
" $\frac{1}{2}$ "	"	"	0	8	0
" $\frac{1}{2}$ "	"	"	0	14	0
" 1 "	"	"	1	1	0

No. 39129

The 13th December 1860.—The Post-Master, Calcutta, beg to remind the Public of the Orders of Government, dated 9th and 16th March 1860, which rule that all Newspapers shall be prepaid on and after the 1st proximo, and that Papers insufficiently stamped shall be charged with a fine, while Papers posted unpaid are not to be forwarded at all.

No. 2273.

No. 2413.

The 13th December 1800.—Notice is hereby given, that the Letters for the Overland Mail, despatched from this Office up to the 3rd instant, and the Express Mail of the 4th, were in time for the Steamer that left Bombay on the 12th idem.

The 27th December 1860.—Notice is hereby given, that the Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Burmat*, will be closed at this Office on Monday, the 31st instant, at 6 p. m.

No. 4054.

No. 2446.

The 21st December 1860.—The Holders of Window-delivery Tickets for the current year are informed that their Tickets will cease to be of any use after the 31st instant.

The 29th December 1860.—The public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Friday, the 4th proxim^r, and Letters will be received up to 11 p. m. of the same day.

No. 2111.

No. 2447.

The 26th December 1860.—The Overland Mail per Steamer *America* will be closed on Tuesday, the 8th proximo, at 6 p. m.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in cash at the Window at one Rupee for every $\frac{1}{4}$ of an Ounce, in addition to the Steamer Postage paid by Stamps.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Percentage.	Weight	To	Marine	Rate	Southampton.
	Under $\frac{1}{2}$ ounce	Rs.	0	6	0 }
"	"	"	0	2	0 }
"	"	"	0	14	0 }
"	"	"	1	0	0 }
"	"	"	2	0	0 }
"	"	"	2	0	0 }

The 28th December 1860.—Notice is hereby given that the Letters for the Overland Mail, despatched from this Office up to the 18th instant, and the Express Mail of the 19th, were in time for the Steamer that left Bombay on the 28th idem.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 12th of November 1860, and the time occupied in sorting the Letters and Papers for delivery.

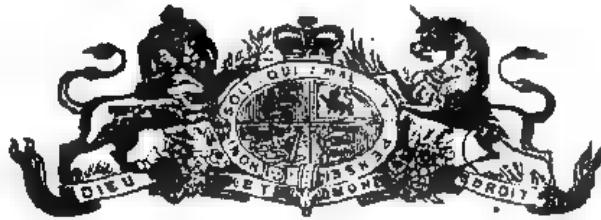
The 28th December 1860.

[2783]

PACkETS for the reception of Letters by the following Ships are open at this Office:

Name of Vessel.	Agents.	Intended Departure.	For what Port.	Touching At	REMARKS.
Steamer <i>Nemesis</i> ...	P. & O. S. N. Co.	9th Jan. 1861.	Suez	Madras, Ceylon & Aden	
" <i>Burmah</i> ...	Mackinnon, McKenzie & Co.	2nd " "	Moulmein	Akyab and Rangoon.	

The 28th December 1860.



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, DECEMBER 29, 1860.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances, containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately, on a payment of six Rupees per annum, if delivered in Calcutta, or twelve Rupees if sent by post.

No Official Orders or Notifications the publication of which in the GAZETTE is required by law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to as heretofore.

(Home Office.)

Failure of Rain in the Upper Provinces.

The following letters are published in continuation of the Papers on the same subject contained in the 1st and 9th Nos. of the Supplement. The measures taken by the Lieutenant-Governor for the alleviation of the distress in the Meerut Division and in the Muttra District, have been entirely approved by the Governor General.

From GEORGE CORRIE, Esq., Secretary to the Government of the N. W. Provinces, to the Officiating Secretary to the Government of India, in the Home Department, with the Governor General.—(dated Camp Jiburtpoor, the 28th November 1860.)

SIR,—REFERRING to the Lieutenant-Governor's Telegram from Moradabad, and to Mr. Grey's reply dated 13th instant, conveying the provisional assent of the Governor General in Council to the expenditure of six lacs for the relief of the destitute population in the Meerut Division, I am now desired to forward, for submission to His Excellency,

* From Commissioner, Meerut, No. 79, dated 10th instant, with papers noted in the enclosure.

To Commissioner in reply, No. 1333/Ct., dated 26th November 1860. express the Lieutenant-Governor's hope that an outlay, not exceeding the sum above mentioned, without further sanction, may be formally authorized.

2. His Honor trusts that the rules which he has laid down to secure a profitable return for this money, and to regulate its disbursement, will be approved.

3. I am desired to take this opportunity of stating, for the information of His Excellency,

that the condition of the Muttra District, so far as the Lieutenant-Governor has traversed it, is no better than that of the Districts in the Meerut Division. It may be said, with little exaggeration, that in these parts there has been no Kharif crop.

4. As a first step the Lieutenant-Governor has directed the immediate commencement of a Feeding Road to the Railway, from Muttrato the Manickpoor Station near Syphoo, and he expects that, for the present, this will supply sufficient labor. It will have a length of about thirty miles, and the earth-work will be executed from local funds which are available to the extent of about 30,000 Rupees.

5. But it must be apprehended that in this District, as in the Districts of the Meerut Division, the distress will increase with the progress of this disastrous season, and that special expenditure will be required here also. None, however, will be incurred without immediate report to the Government of India.

From F. WILLIAMS, Esq., Commissioner of the Meerut Division, to G. Corrie, Esq., Secretary to Government, North-Western Provinces,—(dated Camp Muttra, the 16th November 1860.)

SIR,—I enclose that you will lay before His Honor the Lieutenant-Governor, the following account of the state of this Division, and of the measures which I recommend should be adopted to relieve the distress which prevails among a large portion of the agricultural community.

2. Except in the tract at the foot of the Hills, and those lands which can be irrigated from Canals or Wells, the rain crop has been a complete failure: in most places there is not fodder for the Cattle, and in the most favored parts not enough to keep them all alive till the next harvest.

3. I need hardly describe how complete the failure has been to His Honor, who has himself seen that in a march of twenty miles, there is not a green blade to be seen in any direction as far as the eye can travel; save, perhaps in that distance half a dozen fields of some

stunted crop, which it is difficult to distinguish from grass about as many inches as it should be feet high, and as many patches of thin sickly looking young wheat, which has been raised by irrigation.

4. Owing to the total cessation of rain since 4 August, in most places, there is not a chance or hope of the spring crop being sown without irrigation, and as the branches of the Ganges Canal unhappily have not been pushed on, and in many parts of the Upper Malwa there are few or no wells, there must be a partial famine and provision must be made to save the people from starving.

5. Families have already begun to emigrate to parts of the Country where grain is cheaper, and deaths have occurred from starvation, and from the consequences of insufficient and unwholesome food.

6. His Honor has crossed the Dumb diagonally from Anoopshahur to Muttra. I have travelled through it from Meerut to the South-Western boundary of the Division, seeing everywhere the same unmitigated state of drought; but to leave no doubt of the present condition and future prospects, I add Extracts from the Reports of the District Officers.

7. The Collector of Scharimpore, after showing that his District is not quite so badly off as others, says:—" Still the population of Baraee Villages will be very hard-pressed for a livelihood. I strongly recommend that employment for the people of the Deobund and Nakoon Tehsils and part of the Roorkee Tehsil be provided."

The Moazzamnagar Collector's Official Report has not been received, but semi-officially he has given sad accounts of the state of his District. The Collector of Meerut writes:—" I regret to say that owing to the long continued drought very general distress prevails; great difficulty is experienced by the cultivators in procuring Seed for sowing; the greater part of the unirrigated land will be left unsown; the Bajras anticipating a continuance of the drought, refuse to give Seed to be put into the ground, where there is but little hope of its germinating, and in many instances where the Canal water might be used, have they refused to supply Seed: I have done my best to remedy this evil; as the distress increases, which it most assuredly will should rain not fall, it will still be necessary to find other employment for the starving population; if more hands are employed on the Railway, there will be great difficulty in collecting supplies on the spot, and prices will rise still higher. It is therefore of consequence to set on foot works where arrangements for supplies can be easily made."

His Honor has seen the Boulundshahur District and learnt its state. A copy of the letter of the Officiating Collector of Allyghur is appended.

8. These Reports were written more than a week ago. There has been no rainfall there is no appearance or hope of any, and the time has come for providing work for the people I have hesitated to take any steps before, because, had the people been drawn away from their Villages and rain fallen, the opportunity of taking advantage of it might have been lost. Cultivators are now deserting in numbers to Malwa, Gwalior, Oudh; to all places where grain is cheaper, hoping to get food there by laboring or begging. Many will never return, and the District will be permanently injured. I believe thousands will go even to a distance in their own Division, where they know they will be taken care of, and are certain of employment.

9. The works I propose to open are the Roorkee and Dehra Road at once; there are great advantages here. Fuel and grass for heating can be got in the Forest, and will make the small wages that should be given go further—the work is all ready, and as there has been a better rain crop in that neighbourhood than elsewhere, supplies will be easier collected, though to prevent prices rising grain must be imported even there, and advances for this purpose made.

10. If this work fails, the next I would open would be the construction and metalling of the Gurhmoortpur and Delhi Road.

11. If the distress continue and increases, the excavation of the branches of the Ganges Canal should be commenced. The Futtygurh branch from the Northern boundary of the Boulundshahur District to the Southern of Allyghur, and the branch on the Jumna side from above Dadree to near Hatters would give employment for thousands and thousands until next rainy season. These branches can and should be lined and marked out ready for work in two months.

12. The sums to be devoted to each work should, I think, 1} lac of Rupees to the Roorkee and Dehra Road, the estimated cost exceeds this—50,000 Rupees to the Gurhmoortpur and Delhi Road, which could be finished for this sum; and two lacs of Rupees for the excavation of the branches of the Ganges Canal.

13. If the number of laborers increase, and the drought continues, it may be necessary to exceed these sums. If the present prospect of a spring crop in other parts of the Country should fail, of course much more extensive arrangements for the saving of the people from starving must be made; but for the present, I believe, these will give employment to all gradually just as it is wanted.

14. I trust that the sum of six lacs of Rupees may be assigned for the employment of people on the works specified above.

From J. H. PRINSUR, Esq., Officiating Collector of Allyghur, to the Commissioner, Meerut.—(dated the 7th November 1860.)

SIR,—In compliance with the directions conveyed in your Telegram of the 2nd instant, I have the honor to submit a further brief report on the present state and agricultural prospects of this District.

2. Prior to the receipt of your message, I had been instituting enquiries on this subject, which, now that all the Reports of my Tehseldars have come to hand, I beg to embody in the following Report.

3. All the Tehseldars concur in pronouncing the Khurrees culture very deficient, and far short of the Government demand, no rain to speak of having fallen since the middle of August. All the Bajra, Joar and Indian Corn on lands dependant on rain have been so parched up, and stunted in growth, that it will be extremely difficult to realize half of the Khurrees Revenue falling due on the 15th instant. In Khyr and Tuppill the drought appears to have been the greatest from the sandy nature of the soil; there are few wells to afford irrigation, consequently the Rubbee sowings have been impossible without rain; the Cattle have, throughout the District, suffered proportionately from want of provender, and in their emaciated, famished state are pronounced unfit for use on wells, and money-lenders are refusing to furnish the usual cash advances for purchase of Seed and food, anticipating no profits from the next Rubbee.

4. The Rubbee prospects are extremely discouraging in consequence of the continued dry weather for the last two and a half months. The soil where untilled is found too hard to be turned, and where turned it has been lying fallow in hopes of rain falling. No Seed has, that I am aware of, been cast as yet on rain-lands; it would refuse to germinate if sown, from want of the needed moisture. Only in Well and Canal irrigated lands have the Rubbees preparations been carried on as ordinarily, and from them alone can we expect to realize the Government demands due next May. As it is, upwards of sixty Villages, principally in Khyr, Tuppill and Iglass Tehsils, have petitioned for advances to enable them to feed their Cattle and themselves with, and many of the poorer orders are migrating to Jhabilkund and the Rajpootana States in dread of greater misery befalling them next year, and in hopes of there finding food cheaper.

5. To meet this state of affairs a very general relief will undoubtedly be required, at the hands of Government. I would suggest a suspension of

moiety of the Government demand for the Khurreef rent, leaving it for consideration hereafter if remission be given or not. This should be done at once to encourage the people to remain, or emigration will continue to a far greater extent, and its effects felt hereafter in a larger area of land left uncultivated, whereas by offering some inducement to stay, we shall have the cultivator ready at hand in the event of rain falling shortly.

6. The new Canal Works on the Futtahgurh branch, and a Rajbhu from Sonna straight through the Tehseels of Khyr and Jelass, said, as I have already reported, give work to many, both of the agricultural and non-agricultural population, and with the work thus given relief will be afforded to many in the interior of the District.

7. I do not however consider the pressure from drought and scarcity of provisions has yet arrived to any great pitch in this District; supplies of grain pour in daily from Cawnpore and the Lower Districts which keep the selling prices at more favorable rates than they otherwise would. Wheat to-day selling at 11½ seers per rupee, and grain at 13 and 13½ seers.

8. Measures should however be taken in anticipation of the impending famine, for there is little doubt, but that in another month or two, if the drought is not relieved by a good fall of rain, the suffering will begin to be keenly felt.

9. I would here mention that information has reached us through his Agents, Messrs. Colvin, Cowie and Co., of the handsome donation of Rupees 500 by Mr. Rustamjee Jamsetjee Jejeebhoy for the relief of the poor of this District, the portion assigned to this District out of a total of Rupees 5,000 given. This money when realized would serve as the nucleus of a Relief Fund which may eventually have to be set on foot.

From GEORGE COOPER, Esq., Secretary to the Government of the North-Western Provinces, to F. WILLIAMS, Esq., Commissioner of the Meerut Division,—(dated Camp Bhurtpoor, the 26th November 1860.)

SIR.—I am directed to acknowledge the receipt of your letter No. 79, dated the 16th instant, reporting upon the condition of the Districts of your Division as arising from failure of the rains during the past season, and on the measures which you propose to carry out to relieve the prevailing agricultural distress.

2. The Lieutenant-Governor has long been prepared to receive from you a Report of this character. Since the 16th July, when he placed on record a Memorandum on this subject, which was forwarded to you with my Circular No. 810A, dated 18th July, he has watched with anxiety the progress of the season, and has received from time to time reports by Telegraph from the Commissioners of Divisions, respecting the prospects of their Districts. There is no need to recapitulate in this place the particulars of the Reports referred to. It is sufficient to say that the hopes which were created by occasional and partial falls of rain were almost as soon disappointed. The rain which usually falls in October, and was reasonably looked for at that time, was not vouchsafed, and the consequence has been not only that there has been an extensive failure of the Khurreef crop in five of the Districts of your Division, but also that the sowings for the Rabihee have been extremely limited, confined in fact to lands touched by the Canals, or capable of being irrigated from Wells.

3. Other circumstances also have occurred to restrict very materially the extent of agricultural operations, and to add to the distress which for some time past has been more or less prevalent in your Districts. Of these, one has been the almost unprecedentedly high price of food caused no less by the shortness of the last Rabihee crop and the imminence of drought than, as the Lieutenant-Governor believes, by the small quantity of grain in store. It may be assumed as nearly certain that, during the disturbances of 1857-58,

when Villages were plundered and burnt to the ground, large stores of grain must have been destroyed. The last spring crop in the Meerut, Agra, and Rohilkund Divisions was notoriously a very short crop, yielding, it has been estimated, not more than one-third of the ordinary produce, and could not therefore have supplemented the existing stores of grain to the extent usually looked for. The Lieutenant-Governor doubts whether in these parts of the North-Western Provinces there is grain in store sufficient for one year's consumption.

4. Another circumstance which has added to the misfortune is the deficiency of water in the Ganges Canal at the very time when it was most needed for the Khurreef. This, however, has been repaired, and the full supply of water which the Channel now contains will assist the production of the spring crop on the lands within its reach.

5. Within the last fortnight, since the Lieutenant-Governor commenced his tour, he has passed through the Western part of the Moradabad District to Amnashahr, thence through the Dooab to Allygurh and the Jumna opposite Muttra; and he has found the information, which has been from time to time received regarding the almost total failure of the Khurreef, fully confirmed by the evidence of his own senses. Throughout the whole tract above-mentioned, except in the Khaular land between Gunnul of the Budham District and Anoopshahr, the appearance of the Country is deplorable. For miles and miles no more than a few scattered fields of stunted Jowar, Bajra, and Cotton were visible. In those even there was little or no food for man, and but a very scanty supply of fodder for cattle on a few scattered and isolated spots. The land had been moistened by irrigation, and ploughed for the Rabihee, and with the same assistance the seed had germinated, but the springing crop was barely above the ground, and, in every instance that came under the Lieutenant-Governor's view, had a yellow sickly appearance.

6. The aspect of the whole tract of Country which the Lieutenant-Governor has traversed during the last twenty days answers to the description above given, and may be taken as indicating the condition of those parts of your Division which he has not visited, and will be unable during the present season to visit. But after what he has himself seen, His Honor cannot doubt the complete accuracy of the accounts which have been given by the several District Officers of the prospects of the season as recited in your letter under acknowledgment.

7. It would be impossible that such a state of things should exist in a Country where agriculture is the chief occupation of the people, without giving rise to extensive and serious distress; and to this conclusion every person passing through the tract would be conducted, even without enquiry, by the evidence of his own eyes. But the Lieutenant-Governor in his passage through the Country from Moradabad to this place has lost no opportunity that has offered of satisfying himself of the condition of the poorer classes, by direct and personal enquiry, and all with whom he has come in contact, whether European Officers, or Native Functionaries, Native Gentlemen, and Landholders, or men engaged in commercial pursuits, have borne testimony to the actual reality of existing distress. Whole Villages, the Lieutenant-Governor has been informed, have been deserted. Emigration towards Malwa and the Eastern Districts, where comparative plenty obtains, has been going on to a great extent. Deaths among the people by starvation, and the prostration of ~~men~~ by the same cause to such a degree as almost to unfit them for labor, have been certified. Cattle are said to have died in large numbers, owing to the scarcity and dearth of fodder. In short, there can be no doubt that the calamity which has been long imminent is now a distressing reality; and that the

17. It now remains to prescribe a few general principles which must be kept in view; and some brief instructions as to the manner in which the laboring gangs are to be supervised, and their wages distributed, and the accounts of expenditure are to be kept.

18. The principles to be observed are mainly the following:—

I. That no able-bodied man, and no woman or child of six or eight years old, capable of working, shall receive relief, except in exchange for labor.

II. That the rate of daily wage shall be kept at the lowest possible scale, the object being to save the people from starvation, not to attract them who could obtain employment elsewhere.

III. That the labor shall be as much as possible concentrated, so as to make supervision easy and economical.

IV. That each project, not under professional direction as a Government work like the Roorkee Road or the Futteghur Branch Canal, shall be such that a reasonable hope of its completion while the distress lasts may be entertained.

Some of these principles have been already indicated in the Lieutenant-Governor's Memorandum of the 16th July 1860, and the rates of the daily money wages, which seem sufficient for the purposes in view, have been therein suggested. These rates are not intended to be absolutely binding upon the Officers who will carry out the contemplated works; less may be given if sufficient for support, but the rates must not be exceeded without your express sanction, and a special report for the approval of the Government. The Lieutenant-Governor never apprehended, and does not now apprehend, that there will be any risk in giving a money wage in exchange for labor, provided that the principle above mentioned be kept in view.

19. As regards the supervision of the labor, the Lieutenant-Governor can only amplify the instructions communicated in the Memorandum of the 16th July 1860, and refer you to Colonel Baird Smith's Note printed in the Supplement to the *Calcutta Gazette* of the 19th September last, in which the views of the Lieutenant-Governor, as expressed elsewhere, are set forth in larger detail.

20. The following Rules must be observed:—

I. Works not under professional direction will be carried out by the Road and Ferry Fund Committee, every Member of which will be expected to give his assistance.

II. Where the work, as in the case of the Boorkee Road, is a Government work under professional direction, the labor shall be conducted according to the instructions of the Officer in charge. But the Members of the Road and Ferry Fund Committee, with the special native establishment which must be entertained, shall be charged with the supervision of the labor, and with the keeping of the accounts of expenditure, the object being that such expenditure shall not appear as a charge against the Public Works Department, but, as it actually is, a special disbursement for the relief of the people from starvation.

III. The people accepting labor upon these works shall be divided into laboring gangs of convenient number, and to each gang a small native establishment shall be attached, the expense of such establishment being chargeable to the sum assigned to the particular work.

IV. Every such establishment shall be formed by the Road and Ferry Fund Committee, on a scale as economical as may be consistent with its usefulness.

V. The duty of this establishment shall be (1) to keep a Register, showing the number of laborers daily employed and other particulars; (2) to make daily payments of wages to each person belonging to the gang; (3) to keep up careful accounts of daily expenditure, and to forward to the Local Committee at the end of each month a complete cash account for that period; (4) to superintend the labor and to encourage the work done, in order to secure a fair pro-

portion of work from each person, according to his or her physical capacity, for the wage to be given.

VI. The Register above mentioned shall be kept in the Form annexed marked 'A,' and at the close of each day an extract from it of the entries for that day shall be sent to the Vice President of the Road and Ferry Fund Committee, or to any Member of the Committee, who may have charge of the particular section of the work. In the latter case such Member, after examination of the extract, will forward it to the Vice President of the Committee for information and record. The punctual daily transmission of these extracts from the Register must be insisted on as a chief check.

VII. The work shall be measured at the end of every week, and report of progress shall be forwarded on every Saturday evening to the Vice President of the Committee.

VIII. It will be the duty of the Road and Ferry Fund Committee, under the direction of the Commissioner, to arrange for the frequent inspection of the laboring gangs by the Members severally and by other gentlemen who may be induced to co-operate, and may be for the time associated with them for that purpose.

IX. The Committee will use their discretion as to the details of the supervising arrangements. The work (if it extend over considerable length as the Roorkee Road,) may be advantageously divided into sections, and the supervision of the gangs and the establishments in one or more sections may be committed to each Member.

X. Every laboring gang must be visited at least once a week, and as much oftener as possible, with a view to check errors and abuses.

XI. It will be the duty of the Visiting Member to inspect the work and correct any errors which may be apparent, or if the work be under professional direction, to report such errors to the Officer in charge with a view to correction; to check the measurements of excavation, or other work done; to satisfy himself that the numbers and classes of the laboring gangs are correctly represented in the Register; to examine the accounts and see that they are kept accurately and up to date; and to secure by all the means in his power that the wages shall be paid daily to those who have earned it.

XII. The employment of native establishments being unavoidable, the only security against peculation and other abuses must rest in close supervision by thoroughly reliable Europeans, and the Committees will regard it as their chief duty to enforce this supervision with the aid of their several Members, or by special agency if that should be necessary.

XIII. Every Member so visiting the laboring gangs will enter in a Memorandum the result of each inspection, and will forward the Memorandum to the Vice President of the Committee for information, and for record in a book to be kept up by the Committee for the purpose.

XIV. The Committee will make, from time to time, such advances to the head of each of the native establishments attached to the laboring gangs as may be requisite to meet the disbursements for a week or other limited period.

XV. At the end of every month the head of each native establishment will render an account for the month, exhibiting all advances received, and per contra all disbursements made, in such form as you may direct. This account must be in the hands of the Vice President on or before the 5th of the month following that to which it relates. Its punctual transmission must be insisted on by the Committee, and enforced by penalties if necessary.

XVI. On or before the 10th of each month, it will be the duty of the Committee to forward to the Commissioner a brief report, showing the result of the operations during the preceding month on each work in progress, accompanied by a complete and accurate account of the entire expenditure incurred, whether for establishments, for wages of labor, for the purchase of tools, or other purposes.

17. It now remains to prescribe ~~new~~ general principles which must be kept in view; and some brief instructions as to the manner in which the laboring gangs are to be supervised, and their wages distributed, and the accounts of expenditure are to be kept.

18. The principles to be observed are mainly the following:—

I. That no able-bodied man, and no woman or child of six or eight years old, capable of working, shall receive relief, except in exchange for labor.

II. That the rate of daily wage shall be kept at the lowest possible scale, the object being to save the people from starvation, not to attract those who could obtain employment elsewhere.

III. That the labor shall be as much as possible concentrated, so as to make supervision easy and economical.

IV. That each project, not under professional direction as a Government work like the Roorkee Road or the Futtahgurh Branch Canal, shall be such that a reasonable hope of its completion while the distress lasts may be entertained.

Some of these principles have been already indicated in the Lieutenant-Governor's Memorandum of the 16th July 1860, and the rates of the daily money wages, which seem sufficient for the purpose in view, have been therein suggested. These rates are not intended to be absolutely binding upon the Officers who will carry out the contemplated works; less may be given if sufficient for support, but the rates must not be exceeded without your express sanction, and a special report for the approval of the Government. The Lieutenant-Governor never apprehended, and does not now apprehend, that there will be any risk in giving a money wage in exchange for labor, provided that the principle above mentioned be kept in view.

19. As regards the supervision of the labor, the Lieutenant-Governor can only amplify the instructions communicated in the Memorandum of the 16th July 1860, and refer you to Colonel Baird Smith's Note printed in the Supplement to the Calcutta Gazette of the 19th September last, in which the views of the Lieutenant-Governor, as expressed elsewhere, are set forth in larger detail.

20. The following Rules must be observed:—

I. Works not under professional direction will be carried out by the Road and Ferry Fund Committee, every Member of which will be expected to give his assistance.

II. Where the work, as in the case of the Roorkee road, is a Government work under professional direction, the labor shall be conducted according to the directions of the Officer in charge. But the Members of the Road and Ferry Fund Committee, with the special native establishments which must be entertained, shall be charged with the supervision of the labor, and with the keeping of the accounts of expenditure, the object being that such expenditure shall not appear as a charge against the Public Works Department, but, as actually made, a special Disbursement for the relief of the people from starvation.

III. The people accepting labor upon these works shall be divided into laboring gangs of convenient numbers, and to each gang a small native establishment shall be attached, the expense of such establishment being chargeable to the sum assigned to the particular work.

IV. Every native establishment shall be formed by the head of every native committee, on a scale as follows:

The head of every native establishment shall be (1) a native member of the Committee, (2) a native to whom the work is assigned, (3) a native to whom the

portion of work from each person, according to his or her physical capacity, for the wages to be given.

V. The Register above mentioned shall be kept in the Form annexed marked 'A,' and at the close of each day an extract from it of the entries for that day shall be sent to the Vice President of the Road and Ferry Fund Committee, or to any Member of the Committee, who may have charge of the particular section of the work. In the latter case such Member, after examination of the extract, will forward it to the Vice President of the Committee for information and record. The punctual daily transmission of these extracts from the Register must be insisted on as a chief check.

VII. The work shall be measured at the end of every week, and report of progress shall be forwarded on every Saturday evening to the Vice President of the Committee.

VIII. It will be the duty of the Road and Ferry Fund Committees, under the direction of the Commissioner, to arrange for the frequent inspection of the laboring gangs by the Members severally and by other gentlemen who may be induced to co-operate, and may be for the time associated with them for that purpose.

IX. The Committee will use their discretion as to the details of the supervising arrangements. The work (if it extend over considerable length as the Roorkee Road,) may be advantageously divided into sections, and the supervision of the gangs and the establishments in one or more sections may be committed to each Member.

X. Every laboring gang must be visited at least once a week, and as much oftener as possible, with a view to check errors and abuses.

XI. It will be the duty of the Visiting Member to inspect the work and correct any errors which may be apparent, or if the work be under professional direction, to report such errors to the Officer in charge with a view to correction; to check the measurements of excavation, or other work done; to satisfy himself that the numbers and classes of the laboring gangs are correctly represented in the Register; to examine the accounts and see that they are kept accurately and up to date; and to secure by all the means in his power that the wages shall be paid daily to those who have earned it.

XII. The employment of native establishments being unavoidable, the only security against peculation and other abuses must rest in close supervision by thoroughly reliable Europeans, and the Committee will regard it as their chief duty to enforce this supervision with the aid of their several Members, or by special agency if that should be necessary.

XIII. Every Member so visiting the laboring gangs will enter in a Memorandum the result of each inspection, and will forward the Memorandum to the Vice President of the Committee for information, and for record in a book to be kept up by the Committee for the purpose.

XIV. The Committee will make, from time to time, such advances to the head of each of the native establishments, attached to the laboring gangs as may be requisite to meet the disbursements for a week or other limited period.

XV. At the end of every month the head of every native establishment will render an account for the month, constituting all advances received, and pay contra all disbursements made, in such form as you may direct. This account must be in the hands of the Vice President on or before the 5th of the month following that to which it relates. Its punctual transmission must be insisted on by the Committee, and enforced by penalties if necessary.

XVI. On or before the 10th of each month it will be the duty of the Committee to forward to the Commissioner a full Report, showing the results of the operations during the previous month, and the progress, accompanied by a weekly and monthly account of the daily expenditure, whether for laborers, for native establishments, for the payment of wages, or other purposes.

XVII. These reports and accounts will be passed on to the Government by the Commissioner, after endorsing such remarks as he may desire to make. They should be in the hands of the Government at the latest by the 20th of each month.

21. There are yet one or two points which call for remark. It will be necessary to make some special arrangements for the supply of food on the spot, otherwise the aggregation of large numbers within short lengths will raise prices which are even now ruinously high, and possibly other evils may arise, if the laboring people are compelled to enter the Villages in the neighbourhood for the purchase of food. This must be prevented.

22. It appears to the Lieutenant-Governor that a contract might be entered into with some respectable and trustworthy dealer for the importation of grain from distant and well-supplied markets. Advances might be made to him on sufficient security being obtained, and the subsidiary arrangements might be left with him, without interference on the part of Government Officers. He would take his own means for obtaining supplies; for establishing temporary Shops at short distances along the line of the works; for appointing his own selling agents, and remunerating them. The advance should be made without interest, and it should be a condition of the contract, in consideration of this advantage, that the selling price shall be kept below the rate ruling in the neighbouring markets; how far below must be a matter of special agreement. Re-payment of the advances by easy periodical instalments should be stipulated for.

23. Another point which calls for notice is the relation in which, when the work to be assisted is a Government work under professional direction, as the Roorkee and Dehra Road, the Local Committee will stand towards the Officer in charge of the Works. It has been said above that the excavation of the Fategurh Canal Branch must be carried on throughout its course under scientific supervision, and it has been therefore determined, should this work be taken in hand, owing to increasing distress, to place the sum of two lacs in the hands of the Superintendent General of Irrigation, to be expended under such restriction as shall ensure employment of the starving population. With this work no Committee will have any concern, nor will they be called upon to assist the Railway Officers, except at the request of those Officers.

24. But the case of the Roorkee and Dehra Road is different. But little skilled labor is required, and of course the starving population cannot be employed on such portions of the work as do require skilled labor. The earth-work, which still remains to be done (extending over about nine miles to the mouth of the Mahun Pass), and the raising of the Cause-way through the Pass will offer the most appropriate labor for those whom we desire to relieve, and, when the work has been once laid out, the labor can be easily supervised by unprofessional persons.

25. Captain Ross is the Executive Officer in charge of this road, and it will be necessary that the Committees of Seharunpoor and Dehra Dihon should place themselves in communication with him, and distribute the laboring gangs as he may direct. They will also receive his directions as to the work to be done, remembering that, while the plans and details of execution rest with Captain Ross, the duty of the Committee is confined to the supervision of the labor, the prevention of peculation and abuse in the distribution of wages; to the examination of the Register, and of the Account of Receipts and Disbursements as above pointed out. It will also be understood that the Officers of the Military Police, and the Cantonment Joint Magistrate at Roorkee, will be expected to aid in the labors of the Committees, if called upon to do so.

26. Should the road from Gurhmoortesur to Dehli be undertaken, the work will be carried out under the direction of the Road and Ferry Fund Committee at Meerut, just as any other project to be executed by

Local Funds. But the instructions above given in paragraph 20 of this letter will be observed.

27. The Lieutenant-Governor is not aware that any further directions are required, in regard to Works specially to be undertaken for the relief of the people. The measures which may become necessary for relieving those, who, from age or infirmity, are so utterly helpless as to be unable to perform the smallest labor (and to such only will relief be given without labor in exchange for it,) will form the subject of a separate communication. Meanwhile the Lieutenant-Governor thinks that the Magistrate of each District should endeavor to raise private subscriptions for the support of the class just described. It cannot be doubted that both the European and Native Communities will manifest, as they did in 1837-38, an active and unselfish sympathy with the sufferers, and, when the time comes, assist by their personal exertions in the measures that may be taken.

28. All communications, reports and accounts, connected with the special works now about to be undertaken, will be submitted to this Government, in the Department Public Works, to which a copy of your letter, and of this reply, will be transmitted.

From H. G. KENN, Esq., Magistrate of Moosaffernugger, to P. WILLIAMS, Esq., Commissioner of the Meerut Division.—(dated Moosaffernugger, the 14th November 1860.)

Sir,—I have the honor to offer the subjoined remarks on the subject of the present distress in this District in pursuance of your instructions, No. 228, dated 2nd current.

2. There has now been, as you are aware, a partial failure of the rain-fall for three years. This—following on the anarchy and interrupted cultivation of 1857, and on the fines to which the crimes of that period led,—has substantially affected the immediate prosperity of the agricultural community.

3. I think the Port Chunar Tehsildar, never a flourishing one, may, from the confined influence of Canal irrigation, and a fair supply of rain during the past monsoon, remain for the present in an average condition.

That of Khutowlie is nearly as well watered, but has not had such a fall of periodical rain, and it has suffered more from the events of 1857 than its less fertile neighbours. Actual distress is at present but slight, but there are Villages where, from sandy soil, wells cannot be sunk but at great expense; others were extravagant Rajas Landlords or unenterprising proprietary bodies have neglected to make due arrangements. In all these the Khurreef is lost, the revenue safe. It is in the Doab between the Kales and Hindun Rivers, and in the Bidowlie Pergunnah on the North-West extremity of the Zillah, that the symptoms of actual famine are to be observed. An earnest and graphic description of such is to be found in the following Report from the pen of Mr. A. Colvin, Assistant in the Settlement Department:—

Extract, paragraph 2, from Mr. Colvin's Memorandum.

"The state of the part of the District under my charge, that is, of the Tehsild of Moosaffernugger, is very miserable. Its prospects are still more so. I have carefully and thoroughly inspected the Pergunnahs of Moosaffernugger and Bughreh, "I have no reason to believe that Pergunnah Boorhanah or Shikarpur are better than the former, "two, where there is Canal irrigation. In Pergunnah Moosaffernugger the crops are fairly thriving, but the people are starving on high prices. In Bughreh, where there is no Canal irrigation, the soil has either the appearance of a sandy waste, or is iron-bound. There is nothing to be seen but miles upon miles of desolate fields varied only by trees or tombs. The Sugar-cane crops are scarcely half a foot high and are burnt to shreds and the Khurr-e-crop of Chura, where the ground yielded a crop at all, straggled up sparsely to a stunted growth and thrown away as useless. Every where Villages are

" deserted ; many are almost empty. The land has proved itself unable to support the laborer, and the laborer has forsaken the land. Wells lie in several Villages unused, owing to the starvation of the Cattle, and the paucity of laborers. Even where Cattle can be fed, and laborers found, it often happens that the cultivators can with much difficulty procure seed, for the Bunaas refuse to advance it. It will be seen then that the state of this Tehsild is sad, and when I add that the time for sowing the Rubbeo crop is rapidly passing by ; that the soil has with difficulty been imperfectly ploughed ; that the seed where sown is burning up, and that there is no appearance of rain, it will be unnecessary to expatiate on our prospects."

Mr. Colvin concludes with a remark with which my own experience induces me to concur, viz. that the poorer classes have taken the remedy a good deal into their own hands by deserting (for a time) their famine-struck lands to search for employment and food elsewhere.

On the Shamlee Tehsild I have received a report from Mr. Duthoit, whose intelligence and activity have gone far to compensate for the limited duration of his local experience.

Extract, paragraph 2, of Mr. Duthoit's Memorandum on local distress :-

" From Punah to Whepoor, with the exception of a patch of land to be noticed below, and the irrigated lands lying close to the Villages, the Country is a mere barren waste. The Khurreef crops, if any, have been cut, and the soil cannot be prepared for the present sowings.

" But what strikes me more than the want of cultivation is the almost total absence of animal life. The lower caste population is stated to have gone in search of work to places where Canal repairs are going on and elsewhere, and the Kushtkars are said to have emigrated to the lands watered by the Canal where more lands can be advantageously employed.

" The patch of land alluded to above is in the Villages of Teteren and Whepoor, lying on the east bank of the Hindun. Both banks of that stream are quite green for about 300 yards distance with grass which appears to be nourished by the damp arising from it. Teteren and Whepoor appear to have benefitted in like manner from the proximity of the stream, and the land is under cultivation accordingly. From the west bank of the Hindun as far as Whepoor, where there is a Rajbhula of the Eastern Jumna Canal, the Country is again barren. From Whepoor to Kharree barrenness prevails, but not in quite so fearful an extent as in the tract described above. From Kharree to Shamlee particularly the prospects of the season appear to be very good.

" Here we have a distinct clue to the comparatively small distress among the very poorest, namely, that they have sought support either from the redundant occupation created by old irrigation works, or from the demand for labor necessitated by the construction of new Channels. A significant fact."

5. The Malgozars and hereditary cultivators have generally remained at their posts, but, except in the almost hopeless case of plentiful rainfall during within ten days, I should fear that there will be a total failure of the winter harvest on all but the irrigated lands. Your excellent project for sinking temporary wells shall receive all attention, but will be at the best but an occasional palliative ; in sandy soils, or where the cultivators cannot procure seed corn, little effort will, I imagine, be made to raise a Rubbeo crop.

6. You have already received my projects (*Vide* Magistrate's to Officiating Commissioner, Nos. 102 and 184, dated 20th and 25th September,) to which I have nothing to add. I purpose applying to Captain Maelagan for two surveying parties, one for the Solanee Sheel drainage, the other for the cross sections between the Hindun and the Kales. The party for Shamlee has, I believe, been already detached. I have only to add an

earnest expression of hope that these works, and the others on which I am about to enter without professional aid, may suffice to support any surplus laboring population that may yet linger in the afflicted tracts. The Drainage and Irrigation Works will of course be under professional superintendence, and if the rates of pay are fixed high enough, and care be taken to see that the laborers are really paid, I leave no doubt, that much good will be done.

7. But I would respectfully remind you, that, though the extension of irrigation and the improvement of roads have done much to mitigate the distress which would have otherwise fallen upon this part of the Country, after four such horrible years, yet at the same time the very fact that so many persons can go on paying two annas a seer for food of itself proves conclusively that two annas is no longer an adequate wage for a daily workman. The enormous additions to the stock of bullion in the Country, averaging, I believe, more than two crores a year for the past quarter of a century, and its more general dissemination under so many years of increasing civilization only interrupted by the events of 1857, which perhaps actually accelerated the dissemination of cash, these are not to be neglected in gauging the economical condition of the community. The increase of actual amount existing in specie, joined to its gradual distribution under our system of administration while they have alleviated the pressure of the present distress, may serve as a warning against appearing to relieve it by the illusory method of offering employment on insufficient remuneration.

8. I have been led to trouble you with these considerations from a feeling that, should they be unhappily overlooked, zealous District Officers, aided by unscrupulous subordinates, may create a fearful addition to the misery which the benevolence of Government intends them to assuage.

From GEORGE COOPER, Esq., Secretary to the Government of the North-Western Provinces, to F. WILLIAMS, Esq., Commissioner of the Meerut Division, —(dated Camp Agra, 14th December 1860.)

Sir, — I am directed to acknowledge the receipt of your Docket No. 237, dated the 24th ultimo, submitting copy of a letter from Mr. Keene, relative to the present distress in the Moazzamnuggur District, and in reply to refer you to the instructions conveyed in my letter No. 134/A, dated the 20th ultimo.

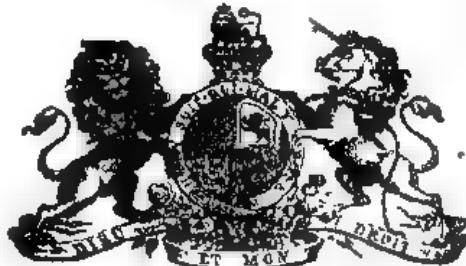
2. I am to add that the Lieutenant-Governor is not disposed to agree with Mr. Keene in the opinion which he has expressed at the close of his letter. The object of the Government is to prevent people from starving, to alleviate distress, and it is impossible to believe that, if people are really starving, and unable to get employment elsewhere, they will refuse to receive a wage, which will provide them with subsistence. It is essential, His Honor thinks, that the rate of wages should be kept as low as possible; that it should not be higher than what will enable the people to buy food sufficient to sustain life, and strength to labor.

3. In the letter above cited, you have been told that, if the rate of remuneration prescribed in the Memorandum dated 16th July, should prove to be insufficient, it may be raised on report to the Government.

4. There is nothing to prevent those who can get higher wages elsewhere from seeking employment there. On the contrary, it is very desirable that they should do so. But they must not be driven either to starvation or to crime.

5. As to the particular works mentioned by Mr. Keene, the Lieutenant-Governor has to state that the Bourkes road lies convenient to the District of Moazzamnuggur, and that, in the first instance at least, those who are in distress must seek employment there. If more extensive works should come to be required for the relief of the people, you will report specially on the projects to which Mr. Keene advertises.

RECORDED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.



GAZETTE

GOVERNOR GENERAL'S CAMP.

Published by Authority.

KUTRA MOHAREE :—SATURDAY, DECEMBER 29, 1860.

Notifications, Appointments, &c

Foreign Department.

No. 200.

Camp Mowgunj, the 22nd December 1860

Under the provisions of Act V. of 1852, His Excellency the Governor General is pleased to appoint Major R. J. Meade, Political Agent at Gwahor, to be a Marriage Registrar in the Gwahor Territory

No. 201.

Major W. G. G. Cumming received charge of the Office of Bheel Agent and Political Assistant and Commandant of the Native Bheel Corps from Lieutt. J. C. Wood on the 4th instant.

No. 241.

Camp Mowgunj, the 26th December 1860.

His Excellency the Governor General is pleased to confer on Pandit Ajoondha Pervez Khan, Assistant Commissioner of the Sind and Chitt Quath, the title of Rais Bahadur for his services during the rebellion.

No. 245.

Camp Ryepore, the 27th December 1860.

To enable Major W. G. Cumming, Political Assistant at Bhopawur, to rejoin his appointment, one month's leave of absence is granted to him from 14th ultmo, the date on which he reported his return to India per Steamer "Emu."

A. R. YOUNG,
Offg Secy to the Govt of India,
with the Govr. Genl

No. 8 V. of 1860.

General Order by His Excellency the Governor General of India

Camp Lollgunj, the 19th December 1860

His Excellency the Governor General is pleased to direct that the Officer employed as Chief Inspector of Musketry shall hold the relative position of a Deputy Adjutant General or Deputy Quarter Master General, with the official rank of Major if below that rank in the army; and that officers employed as District Inspectors of Musketry shall hold the relative position of an Assistant Adjutant General or Assistant Quarter Master.

ter General, and shall, if under the rank of Captain, take rank and precedence as the Junior Captains in the district in which they are serving

No. 9A. of 1860.

General Order by His Excellency the Governor General of India.

Camp Lour, the 24th December 1860.

The Services of Assistant Surgeon James M. Cunningham, at present in Medical charge of Nynoo Tal, are placed at the disposal of the Government of the North Western Provinces.

No. 10A. of 1860.

General Order by His Excellency the Governor General of India.

Camp Mungoora, the 26th December 1860.

The following Extracts from a Military Letter from the Right Hon'ble the Secretary of State for India No. 397 of the 31st October 1860 respecting the application of the Royal Warrant for the Medical Department of the Indian Army dated 13th January 1860 are published for General information

2. "The construction* you have put upon

* Extract Letter No 174 dated 17th July 1860 para 2

"We have promoted to the rank of Surgeon Major all Surgeons who have been twenty years in the Service from date of first admission."

Warrant, in describing the qualification for promotion to the rank of Surgeon Major, is not strictly in accordance with the intention of Her Majesty's Government. The promotion to this rank of all Surgeons who have been twenty years in the service from date of

first admission will not, however, be cancelled, but, in future it must be laid down that no time passed out of India can be reckoned towards the qualification for the rank of Surgeon Major, beyond the proportion of furlough which is or may be allowed to reckon as service for retiring pension

For the reasons stated in the 4th and 5th

3. Paras : of your despatch. Her Majesty's

Governm ent

consent to re-

lax the rule in

Clause 3, re-

quiring two

years regimen-

tal duty as

Assistant Sur-

geons to qualify

for promo-

tion to the

rank of Sur-

geons, in favor

of Assistant

Surgeons now

near their pro-

motion, who

having been

employed on

Civil or other

duties, have

not completed the requisite service. They desire that this rule be carefully observed in future and that the rule in Clause 3 of the Royal Warrant be observed strictly in the case of all Assistant Surgeons whose turn for promotion may be arrived at in period less than two years from the date of publication of the decision of Her Majesty's Government on this reference

4. The Situations named in the margin*

* Assistant Surgeons of General Hospitals, Assistant Garrison Surgeons, Medical Storekeepers, Secretary to Principal Inspector General Superintendent of Eye Infirmary

may, as hereto-
fore, be con-
sidered equiva-
lent to regi-
mental duty

for the above purpose"

This General Order is applicable to the three Presidencies.

R. J. H. BIRCH, Major-Genl.,

Secy. to the Govt. of India,

with the Govr. Genl.

Foreign Department.

Camp Ryeport, the 27th December 1860.

RECD the undermentioned papers relating to the trials recently held at Lucknow, arising out of the measures adopted for the collection of the Income Tax in the Province :—

To Offg. Chief Commissioner Oudh,	..	No. 2288 dated 28th June 1860.
From Offg. Secretary to ditto	..	" 1417 " 11th July "
To Offg. Chief Commissioner	..	" 2846 " 20th "
From Offg. Secy. to ditto	..	" 1416 " 11th "
From ditto	..	" 1438 " 13th "
From ditto	..	" 1468 " 18th "
To Offg. Chief Commissioner	..	" 3050 " 28th "
To, " ditto	..	" 3213 " 4th Augt. "
From Offg. Secy. to ditto	..	" 1506 " 24th July "
From ditto	..	" 1537 " 31st "
From ditto	..	" 1611 " 10th Augt. "
From ditto	..	" 1676 " 10th "
From ditto	..	" 1717 " 21th "
From ditto	..	" 1855 " 12th Septr. "
From ditto	..	" 1977 " 3rd Octr. "
From ditto	..	" 2053 " 15th "
From Mr. Norris	..	" 20th "
To ditto	..	" 5155 " 31st "
To Chief Commissioner	..	" 5156 " 31st "
From Offg. Secy. to ditto	..	" 2223 " 24th Novr. "
From ditto	..	" 2239 " 30th "
From ditto	..	" 2250 " 3rd Decr. "
From ditto	..	" 2280 " 6th "

RESOLUTION.

1. It having been stated in the "Oudh Gazette" of the 20th June last, that an Action for Libel had been or was about to be instituted against the proprietors of that Newspaper by Ramdyal, an Extra Assistant Commissioner at Lucknow, the Chief Commissioner of Oudh was desired on the 28th of that month to report what were the grounds of the action and whether it was instituted by Ramdyal of his own accord or with the cognizance or sanction of his superiors. Enquiry was at the same time made whether a letter published in the "Oudh Gazette," and bearing the signature of Mr. C. A. Elliott, the City Magistrate of Lucknow, was sent to the Editor on the writer's sole judgment or with the sanction or cognizance of his superiors.

2. In reply to this requisition, the Officiating Chief Commissioner, Lieutenant Colonel Barrow, in the absence of the Chief Commissioner, Mr. Wingfield, explained that the Action for libel arose out of charges of ~~tyrannous~~ oppression and corruption made by the Press against the Extra Assistant, who considered his private character to have been thereby ~~scaled~~, and who had of his own motion, and without the cognizance or advice of his superiors,

Letter No. 1417 of July 11th 1860.

prosecuted the proprietors of the Press. The Officiating Chief Commissioner would have deprecated the prosecution if Ramdyal's intention had come to his knowledge in time, or if he had been consulted in the matter; but, the suit having been once instituted, he abstained, and desired all Government officials to abstain from the slightest interference in the matter. He was advised, from enquiries he had instituted, that the Revenue authorities had acted within the powers granted to them by Law for the collection of the Trados Tax; and having satisfied himself that the Extra Assistant had properly conducted his official duties, he would not debar that Officer from the privilege of protecting his "private character."

With regard to the letter signed by Mr. Elliott and published in the "Oudh Gazette," the Officiating Chief Commissioner reported that it had been sent to the Newspaper by that Officer of his own act with a view to show that the charges of oppression said to have been practised within his jurisdiction were false.

3. The Chief Commissioner was informed in reply on the 20th July, that although the Governor General in Council regretted that the Action had been brought against the Proprietors and Publishers of the "Oudh Gazette," yet His Excellency in Council was of opinion that, under present circumstances, the case should be allowed to take its course, and that the Government should abstain from all interference. The instructions which the Officiating Chief Commissioner had issued to his Subordinates not to write to the press in their official capacity for the future without his permission were fully approved.

4. In another letter the Officiating Chief Commissioner brought to the notice of Government certain proceedings of the Police Officers of Lucknow, in connection with the collection of the new Tax. These proceedings were shortly as follows. On the appearance of Mr. Elliott's letter in the "Oudh Gazette," Captain Chamberlain, the District Superintendent of Police, addressed a letter to Lieutenant Scott, the Superintendent of City Police, enquiring whether the assertions made in the "Oudh Gazette" were true or not. He at the same time directed a Duffadar of his Corps who had relations in the City to make enquiries into the matter; and he also directed his Native Deputy Superintendent, Nusserwanjee, to institute an investigation, but to make no mention of his proceedings in the Police Diaries. The Deputy Commissioner, Mr. P. Carnegie, having heard that the Native Deputy Superintendent of Police had summoned complainants and recorded their evidence, reported the fact to the Commissioner, Lieutenant Colonel Abbott, who called on Captain Chamberlain in the presence of the Chief of Police to answer for his conduct. Lt. Col. Abbott desired Captain Chamberlain to forward to him all the papers connected with this investigation, and reported the matter to the Officiating Chief Commissioner. The Chief of Police at the same time forwarded for the Officiating Chief Commissioner's information Captain Chamberlain's letter to Lieutenant Scott above alluded to, and Lieutenant Scott's reply. On receipt of these papers the Officiating Chief Commissioner directed the Chief of Police immediately to remove Captain Chamberlain from the charge of the Lucknow District Police and to appoint him to the district of Sultanpore. He also forwarded to the Commissioner, Lieutenant Colonel Abbott, the letter of Lieutenant Scott, in which that Officer asserted the truth of all the Statements made in the "Oudh Gazette" and contradicted by Mr. Elliott, and he directed Lieutenant Colonel Abbott to institute enquiries into the matter and to report the result of any investigation he might make into the complaints preferred before the Native Deputy Superintendent of Police. In execution of this direction the Commissioner reported that Lieutenant Scott, on being questioned, the proof of authority on which he asserted that the Statements made in the "Oudh Gazette" were true, acknowledged that he had taken no steps to ascertain from

the parties injured the truth of such statements but had relied entirely on the information he received from his Police, who had heard it generally rumoured that oppression had been used. With one exception, the residents of the Mohulla, who were examined by the Deputy Superintendent of Police, affirmed that they had not voluntarily complained to him but were summoned by his Agent, and Captain Chamberlain admitted to the Commissioner that he had sent his Agents to invite complaints against the Tax. The Officiating Chief Commissioner, Lieutenant Colonel Barrow, considered Captain Chamberlain's conduct in the matter to be the more open to censure from the fact of his having been more than once warned that the subject of the Tax was not to be taken up by the Police in any way; and Lieutenant Colonel Barrow concluded by remarking that the investigations clearly proved that, on the occasion in question, Ramdyal was guilty of no illegal act, and that his proceedings were not attended with any undue harshness.

5. On the 13th July the Officiating Chief Commissioner reported that a person had held forth in the public streets of Lucknow to large audiences of the Natives, informing them that the Tax was illegal and unauthorized, and exhorting them to resist payment of it; that the police had taken no notice of this, and that he had been obliged to direct that the person should be seized and tried for sedition, and that the district officers should be instructed to put a stop to any demonstration made in the City against the tax and to proceed against any one who should raise his voice against it. On the 20th July the Officiating Chief Commissioner's orders were approved.

6. On the 18th July the Officiating Chief Commissioner submitted a report of the whole case connected with the enquiries made by the Police under the orders of Captain Chamberlain. In this report it was shown that Captain Chamberlain had exerted himself to assist the Proprietors of the "Oudh Gazette" in procuring evidence, that he had encouraged and invited complaints of oppression, and had employed a disreputable set of persons for that purpose, notwithstanding his having, as an officer of Police, been forbidden to take petitions in regard to the Tax; and that he had not only instituted these unauthorized enquiries, but had taken steps to prevent them from coming to the knowledge of his superiors. The Officiating Chief Commissioner submitted Captain Chamberlain's explanation, but he did not consider the explanation satisfactory, and he stated that Captain Chamberlain's assertions of oppression having been committed were not supported by proof, and that the feeling in the City had never been any thing more than a natural disinclination to pay a new Tax. "Captain Chamberlain," observed Lieutenant Colonel Barrow, "is an officer who has performed excellent service. The Officiating Chief Commissioner has had the highest opinion of his honorable character. Successive Chief Commissioners have, within the last 3 years, more than once acknowledged his services. He bears a name to which it is painful to attach the slightest stigma. Yet the Officiating Chief Commissioner, with the concurrence of his superior Mr. Wingfield, can only propose what he believes to be an adequate mark of the displeasure of Government for such conduct as his has been, and which has been detailed in this letter, and it is with extreme regret that the Officiating Chief Commissioner asks His Excellency the Governor General to remove Captain Chamberlain from his appointment in the Oudh Police. .

7. The Officiating Chief Commissioner was informed on the 28th July that his letters above referred to were under consideration and he was desired, with reference to the report of the proceedings of the Lucknow Civil Court in the Libel case which had appeared in the newspapers, to submit immediately on the conclusion of the trial a full report of the case with his opinion thereon. It was remarked that one of the Native witnesses who had deposed to the Commission of Acts of oppression by the Collector's Assistant, and by those under his orders, appeared to have been committed by

The Court for Perjury, and that the Governor General in Council was of opinion that he should be tried on this charge before a Special Judge appointed for the purpose.

Three of the witnesses for the defence were eventually committed to take their trial for perjury and a Special Judge, Mr. F. B. Pearson, was appointed to try them. On the 4th August the Officiating Chief Commissioner was informed that the Governor General in Council would defer passing orders on his letters until the receipt of his report on the action brought by Ramdyal against the Proprietors and Publishers of the "Oudh Gazette."

8. On the 24th July the Officiating Chief Commissioner submitted a report on the conduct of Lieutenant Scott, and recommended that Letter No. 1506. he should be reduced to the rank of an Assistant Superintendent. On this letter also the issue of orders was suspended until the case should be complete as regarded Captain Chamberlain, and until the Chief Commissioner's report on the action should be received.

9. On the 31st July, the Secretary to the Chief Commissioner forwarded a letter from the Commissioner of Lucknow relative to certain assertions made by Captain Chamberlain in his evidence in the Libel Case : and on the 10th August the Chief Commissioner reported that Captain Chamberlain had availed himself of leave of absence for six months granted to him by the Officiating Chief Commissioner in anticipation of Government Sanction, and had proceeded to the Hills on Medical Certificate without taking up his appointment at Sultanpore.

10. In compliance with the orders of 28th July, the Chief Commissioner, Mr. Wingfield, who had returned to the Province, submitted on the 10th August, a copy of the Judgment of the Court in the Libel Case, with a detailed report on the circumstances attending the collection of the Trades Tax in the City of Lucknow, and a vindication of the Officers concerned in it from the charge of oppression.

On the 24th August the Chief Commissioner submitted a copy of the record of evidence taken in the Libel Case, with further remarks. The case was decided in favor of the Plaintiff with Rs. 3,000 damages.

On the 12th September, the Chief Commissioner enclosed, with remarks thereon, a letter from Captain Chamberlain containing a further statement of his proceedings and soliciting the appointment of a Commission to investigate his conduct. The issue of orders on this matter was postponed until the result of the trial of the witness charged with perjury should be known.

11. On the 3rd October, the Chief Commissioner forwarded the evidence, and judgment, and other proceedings in the trials for perjury held by Mr. Pearson, as Special Judge. The prisoners Unjore Tewarree, Jugganath Singh, and Moula Bulsh were convicted and sentenced to imprisonment with labor in irons. But Unjore Tewarree was exempted by an order of the Government from that part of his sentence which prescribed labor and irons.

12. On the 15th October the Assistant Secretary to the Chief Commissioner forwarded the Proceedings and Judgment of the Offic. Judicial Commissioner, Mr. Bayley in the appeal from the Judgment of the Civil Court on the Libel case. The Judgment of the Lower Court was confirmed by the Appellate Court.

13. On the 20th October Mr. R. Norris, as Counsel for Unjore Tewarree, addressed a letter to the Government representing that injury had been inflicted on his Client by some of the authorities in Oudh through whose acts he had been prevented

from obtaining evidence that would have ensured Unjore Tewarrec's acquittal. Mr. Norris asked for a new trial on several grounds and for the suspension of some officers in the Commission. He also brought charges against Messrs. Carnegie, Fausett, Bickers, and Berkeley, and against Ramdyal.

In reply Mr. Norris was informed on the 31st October that the Governor General in Council saw no ground for the interference of the Government in the way suggested, but that his client was at liberty to appeal against Mr. Pearson's decision to the Judicial Commissioner and that it was understood that he had already done so. The several officers of the Oudh Commission, against whom he had preferred charges, would, he was told, be called upon to submit their explanations for the orders of Government; but this proceeding would, it was intimated to Mr. Norris, afford no excuse to his client for delay in carrying forward his appeal. Mr. Norris was likewise informed that the Governor General in Council had then before him all the correspondence relating to the proceedings of the Authorities at Lucknow in the collection of the new Taxes, and that His Excellency in Council only waited to pass orders thereon until the appeal of Unjore Tewarrec and the other Prisoners should have been heard and decided, and until the explanations called for in consequence of Mr. Norris's representations should have been received.

On the same date, the above correspondence with Mr. Norris was forwarded to the Chief Commissioner of Oudh, who was requested to call on each of the Officers against whom Mr. Norris brought specific charges to submit an explanation, and to desire Lieutenant Colonel Barrow to explain a private letter of his quoted by Mr. Norris, in which Lieutenant Colonel Barrow told Lieutenant Colonel Abbott, the Commissioner of Lucknow, that if he caught any one uttering a word either in private or public conversation against the Tax he would bring him forward. The Chief Commissioner was requested to submit these explanations for the information and orders of Government, and also to report generally on the contents of Mr. Norris's letter and its enclosures.

14. The Chief Commissioner has now in his Secretary's letters noted on the margin* submitted the explanations called for with his own remarks thereon, and generally on Mr. Norris's letter.
* Letters 2223 dated 24th November, 2231 dated 30th November and 2250 dated 3rd December

15. A further letter* has been received, forwarding with the Chief Commissioner's observations, the deposition of a Mr. FitzGerald regarding certain acts of oppression which in a letter to the "Delhi Gazette" he declared that he had seen practised at Lucknow in connexion with collection of the Trades Tax.

16. The Governor General having considered the whole of the papers before him, the general contents of which have been briefly sketched, proceeds to record the following observations and orders.

17. First in respect to the charge of tyrannous oppression and corruption brought against the Extra Assistant Ramdyal and the alleged instances upon which that charge is founded. The Governor General has no hesitation in asserting his deliberate conviction that no acts of oppression are shewn to have been committed by Ramdyal nor by Ramdyal's orders; and that, as the fullest opportunity was given to his accusers, and the utmost endeavors made by them to establish their case, and as the whole of the testimony brought forward in support thereof was discredited by the Court and a great part of it proved to be false and perjured, the charge falls to the ground and Ramdyal is personally entitled not only to a full and honorable acquittal but to ~~a distinct~~ ^{an} expression

sion of the opinion of Government that this acquittal is in entire accordance with the evidence. This will accordingly be communicated to him through the Chief Commissioner.

The trial of the original action for libel was patiently and impartially conducted by the Judge Mr. Fraser; every facility was afforded to the defendants for the conduct of their case; and the judgment of the Court, as well as that of the Officiating Judicial Commissioner, Mr. Bayley, who heard the case in appeal, shews conclusively that the publishers of the "Oudh Gazette" were unable to substantiate the charges which they brought against Ramdyal, and that so far as those charges against Ramdyal are concerned the reflections which have been publicly made upon the Officers of the Oudh Commission in respect to their proceedings in the assessment and collection of the Trades Tax are destitute of proof.

Whatever was faulty in Ramdyal's proceedings is shewn to have been done in accordance with authority permitted to him by his superiors; and his loss of temper on two occasions was insignificant in degree and venial.

18. If any thing were wanting to shew the worthlessness of that which appeared at first to be the strongest portion of the evidence by which it was attempted to support the charges of oppression and corruption brought against Ramdyal, it is to be found in the record of the trial of the three witnesses for perjury, held first before the Special Judge Mr. Pearson, who was selected from the Judges of another Province for the purpose, and afterwards in appeal before the Judicial Commissioner Mr. Campbell who had just returned from England. The Governor General has carefully read the judgments of both Courts in these cases and the evidence on which they are founded, and His Excellency is satisfied that the prisoners, after having had every facility afforded to them for defence, were clearly proved to be guilty of the crimes with which they stood charged, and that they were rightly convicted and sentenced to legal punishment.

The case of those convicted prisoners will be more particularly noticed presently. In this place the Governor General advertis to the result of the trials for perjury only as it bears upon the charges originally brought by the publishers of the "Oudh Gazette" against Ramdyal and establishes the conclusion that those charges were false.

19. But though the Governor General acquits Ramdyal of blame and considers his conduct generally deserving of approbation and though His Excellency gladly admits that the Tax was assessed and collected in the province of Oudh with extraordinary freedom from objection or complaints on the one side, and from coercion on the other, and that even in Lucknow the complaints preferred were few in comparison with the number of Tax payers, he regrets to observe that in the City there was an absence of due precaution against abuse of authority by the subordinate Agents employed to levy the Tax.

He cannot approve of the assessment and collection of it in Lucknow having been so largely entrusted to a Native Officer whose acts, however upright and careful, were sure to be misconstrued, or of that officer having been left without more explicit instructions as to the course which he should take in enforcing the tax against dilatory or recusant tax-payers. For whether it were strictly legal or not to search the apartments of women for valuable effects, or to distrain their jewels in satisfaction of the demands of the Government, there is no question as to the impropriety and impolicy of the proceeding in such a case, and the Governor General laments that the prohibition of this course which the Chief Commissioner issued immediately he heard that it had been followed, (he being at the time absent from the Province) was not sooner thought of. The same observation applies to the confinement of respectable Citizens in the lock-up house.

[31.]

seel. It may not have been illegal, but to detain such persons in such a place for several days, and for such a cause, was a measure to be resorted to only as a last necessity; and it does not appear that recourse was previously had to any of the few objectionable modes of enforcing the just claims of Government which are familiar to Revenue Officers in other parts of India.

20. The act of Mr Carnegie, the Deputy Commissioner, in arbitrarily transferring to one Mohulla the amount remitted from the assessment of another is open to censure. This act has already been reprobated and corrected by the Chief Commissioner. But Mr. Carnegie is also to blame for omitting to notice as it deserved or to report the conduct of his subordinate, Mr. Berkeley, in illegally chastising one of a crowd of illagers who came to the office, perhaps in a disorderly manner, to complain against the Tax. The Governor General knows that both Lieutenant Colonel Abbott, the Commissioner, and Mr. Carnegie, the Deputy Commissioner, are Officers of approved high character and experience, and he accepts the Chief Commissioner's testimony that there was no supineness in the discharge of their duties; but it is evident to the Governor General the kind of activity which the occasion demanded in Lucknow was wanting. The Governor General is satisfied that there is no more efficacious mode of reconciling a large Native community to a new and impalatable measure of Government than the free intercourse of intelligent English officers with all classes, and their frequent presence amongst the people, for the purpose of explaining and smoothing difficulties and of convincing all that no oppression or abuse of authority will be permitted. The suspicious and excitable population of a great city should be met more than half way on such occasions. But this was not the course followed. The Deputy Commissioner remained for the most part in his Office, and the active enforcement of the Tax, together with the delicate task of making it as tolerable and as little obnoxious to the people as possible, was left to the subordinate Officer Randal. Such petitions as were received were in too many cases referred to lower authority. It thereby was made less manifest than it should have been that power would not be misused, and scope was given to grave misrepresentation on this point.

21. On the whole the Governor General is compelled to say that he fails to find in these papers the evidence he had hoped to see of active and sedulous caution and exertion on the part of the European Officers of the Commission at Lucknow in anticipating or removing all cause of complaint upon the occasion of introducing for the first time a very obnoxious Tax into a large city.

22. Furthermore the Governor General remarks with disapproval the tone of levity and disregard of the feelings of the people, which appears in Mr. Elliott's report of his investigation of the charges first made against Randal; and the omission on the part of the Commissioner and the Officiating Commissioner to notice this.

23. The Governor General now turns to the conduct of the Police in Lucknow. Their proceedings in every grade have been utterly indefensible. Captain Chamberlain is charged with having encouraged and invited complaints of oppression; with having been active in furnishing the defendants in the Libel Case with evidence against Randal; with having instituted unauthorized enquiries; and with having concealed these enquiries from the knowledge of those under whose authority he was placed. Captain Chamberlain has had one opportunity of explaining his conduct, but his explanation is imperfect, and totally unsatisfactory. In his letter of the 14th July in which that explanation is given, he intimated his intention to submit further ~~when~~^{as} his Medical Attendant should permit him to give to the subject his attention it deserves, but up to the present time no further explanation of his conduct has been received, though in a letter from Simla dated the 4th September he has solicited the appointment of a Commissioner before whom he offers to prove Randal guilty of gross

oppression, and, 'tyranny and to vindicate his own conduct. This Commission the Governor General sees no cause for granting. Captain Chamberlain's conduct in respect to those points on which he has already had full opportunity of explaining it is such as to call for severe condemnation. It affords ample proof that he cannot properly be employed any longer in the office he holds, and therefore the Governor General is constrained to remove him, although the name he bears, and his previous good service make the measure a very painful one. But that Captain Chamberlain may have the means of vindicating his character from imputations which in this correspondence are cast upon it, and which he may desire further to notice, a copy of all such parts of it as concern him in any way will be furnished to him by the Chief Commissioner, and he will have free access to all sources of official information at Lucknow. On receiving from him through the Chief Commissioner such a vindication as he may think proper to make, the Governor General will pass any further orders which may be necessary.

24. After reading the evidence given by Lieutenant Scott on the trial of the Libel Case the Governor General cannot treat that Officer more indulgently than his superior, in whose insubordination he was an active and willing participator. Lieutenant Scott might properly feel indignation at the stories he had heard, if he believed them, and he may have been justified in believing them; but when he was called upon to test the truth of these stories, the perfunctory manner in which he performed the duty is inexcusable. That the truth in such a case was more likely to be ascertained by his employing a native officer, however high in rank and trust, for that purpose than by active personal enquiry is wholly beyond belief; and the excuse which Lieutenant Scott gives for putting Budden Singh under arrest and keeping him in confinement for 8 days because he neglected to report that Raundyal had collected the tax in No-hungabad and had used violence towards the inhabitants, and for omitting to put on record the reasons of the arrest and confinement, cannot be admitted. Lieutenant Scott is removed from his appointment.

25. Lieutenant Clifford has already been removed from the Police for misconduct in another case, wholly unconnected with the one under consideration.

26. The conduct of the Native Officers of the Police next requires notice. Assisted, apparently, by a desire to support a cause which they believed to be favorably looked upon by their superiors they deceived these with stories of oppression which they knew to be untrue; they induced others to do the same; and, finally they perjured themselves before a Court of Justice. These native Officers are Unjore Tewarree, Jugganath Singh and Mowla Buksh. They are now suffering the imprisonment which the Law has decreed as the punishment of their offence.

Unjore Tewarree, a Subadar bearing the title of Sirdar Bahadoor, and a member of the first Class of the Order of British India, established in 1857 and 1858 memorable claims upon the consideration of the Government and upon the gratitude of all Englishmen, and he was liberally rewarded. And now, although the Governor General cannot allow any services, however eminent, to shield a man from all the consequences of wilful and deliberate perjury and subornation of perjury, yet in remembrance of the devotion shown and the courageous assistance given by Unjore Tewarree to his Officers and to others in a time of utmost danger, the Governor General remits to him the remainder of the imprisonment to which he has been sentenced. His Excellency also permits him to retain the pecuniary advantages attached to the Order to which he had been admitted, and directs that an allowance equal to that which he would receive as a member of the First Class of that Order be continued to him for life. But the name of Unjore Tewarree will be erased from the Roll of the Order of British India; he

hereby deprived of the honorary title which it confers; its decoration will be taken from him; and he is dismissed for ever from the service of the Government.

Jugganath Singh and Mowla Buksh, although they have no special claim on the Government will share the remission of punishment which has been extended to their superior; but they also are dismissed from the service of the Government.

27. With regard to the charges brought against the Officers of the Commission by Mr. Norris in his letter of the 20th October the Governor General observes that they are fully answered in the Chief Commissioner's report of the 24th November. To the most part, the charges are either groundless or frivolous, and in every case they fail to establish an intention or desire on the part of the Officers in question to defeat the ends of justice or to prejudice the cause of Unjore Tewarree, Mr. Norris's client. Equally does Mr. Norris fail to show that in consequence of the acts of the Officers of the Commission, or from any other cause, any one was deterred from giving evidence against Ramdyal or in favor of Unjore Tewarree.

28. But there are two other points in Mr. Norris's letter which it is necessary to notice. Firstly, the conduct of Mr. Berkeley, the Extra Assistant, in administering illegal chastisement to one of a party of ryots belonging to a village in the Lucknow district who came to the Lucknow Cutcherry and remonstrated in a disorderly manner against the Tax; and secondly, the private letter written by Lieutenant Colonel Barrow to Lieutenant Colonel Abbott. Mr. Berkeley's conduct on the occasion referred to deserves sharp censure. A mere reprimand is not adequate to mark the abuse entertained by the Governor General of his misconduct, and accordingly he will be removed from the Lucknow district and reduced to a lower grade.

As regards Lieutenant Colonel Barrow the Governor General must regret that the private letter written by him to Lieutenant Colonel Abbott on the 12th July, dealing as it did with the subject of free complaints of the Tax, should have been so unguardedly worded, and that it should have contained expressions so likely to be generally misunderstood. But the explanation given by Lieutenant Colonel Barrow and Lieutenant Colonel Abbott shews that the letter was written with reference to one particular occurrence which had then just happened, namely, a public declamation in the Streets of Lucknow against the Tax by a person who declared it to be illegal and exhorted the people to resistance; that it was written with the sole intention, a thoroughly right and judicious one, of preventing the repetition of such occurrences; and further, that it could not possibly have had the effect of deterring any one from complaining against injustice or oppression in assessing or levying the Tax, or from giving evidence on any of the trials.

29. It remains to notice the letter written by Mr. Fitzgerald to the "Delhi Gazette" on the 21st November, in which it was stated that he saw two men taken by a peon across the road in front of the Chutter Munzil to the ruins opposite, and that masses of masonry were placed on their heads. The Chief Commissioner on seeing this letter very properly directed that Mr. Fitzgerald should be questioned regarding the statements in it. His answers have convinced the Chief Commissioner that his testimony is, so far as it has been adduced against any proceedings connected with the Tax, unworthy of credit. In this conclusion the Governor General agrees. Whether it be the case or not, that, as conjectured by Mr. Wingfield, Mr. Fitzgerald mistook workmen employed in removing, in the way in which such work is usually done, stones of the Chutter Munzil and adjoining houses, for persons undergoing torture at the hands of the inferior revenue officers, it is not to be supposed that Mr. Fitzgerald, being actuated by the motives which he declares in his letter, would, if he had seen what he believed to be an act of such gross oppression, have failed to mention it at an earlier

date, and while the trials were proceeding. It is shewn that he was in Lucknow on several occasions during that time ; that he was actually employed in the Office of the Judicial Commissioner in copying the proceedings in the trials for Perjury at least a week before Mr. Campbell gave judgment on the Appeal ; and that he was present in Court while the Appeal was being heard. Yet he admits that he never mentioned what he had seen to any one, until he wrote to the "Delhi Gazette" some time after all the trials had closed.

30 The Governor General cannot conclude these remarks without advertizing again to the general tone of the Reports of the Government of Oudh. In these Reports there appears to be a very imperfect appreciation of the fact that in this matter the conduct of affairs in the City of Lucknow has given room for scandal, and that discredit has been thereby thrown upon the measures of the Supreme Government for the general imposition and collection of a direct Tax throughout India. It is true that the scandal has been grossly exaggerated, and that the discredit is undeserved ; but it is also true that in the proceedings which really did take place there is scarcely a single error of commission or of omission which might not have been prevented by timely precaution. If Ramdyal had been properly directed, and if complaints against his alleged acts had been more generally taken up and promptly enquired into by English Officers, there would have been little temptation or facility for attacking him in a Libel. If, when the libel was published, prompt reference had been made to ascertain its authority, and if the facts alleged had been thoroughly enquired into, there would have been no occasion for Ramdyal to bring an action. If the Police had been properly in hand, and if Captain Chamberlain had been kept to his proper duty, the manifest antagonism exhibited by the Police and the Civil Officers would have been checked, and the consequent loss of character to individuals, which is a matter that concerns the Government little less than themselves, would not have occurred.

Moreover the Governor General is unable to concur in the Chief Commissioner's opinions in respect to the measures taken to levy the Trades Tax in Lucknow. It is quite possible to realize such taxes in India without resort to distressment, and if distressment becomes necessary it is an indication either that the tax is too heavy or that the arrangements for collecting it are defective. Success in levying the tax in Lucknow depends upon the care taken in the first assessment, and in promptly hearing and disposing of all remonstrances and appeals. To lighten the assessment on one quarter of the town and increase it by the same amount on another, was not only an injustice in itself but a direct inducement to resistance. If difficulty were found in enforcing payment, the cause, whether real or pretended, should have been enquired into. There should have been a formal invitation of appeals, and they should have been heard publicly in presence of the neighbours. Recusant parties should have been summoned to the enquiry and if they failed to attend, but not otherwise, an ex parte but still a formal decision should have been passed. If on such enquiry it had appeared that contumacy was the sole cause of non payment, there were unobjectionable and efficacious ways of enforcing the demand, by the service of peons and otherwise, before resorting to distressment and even if distressment had been unavoidable, it should not have been carried out in the manner in which it appears to have been carried out in the Mohalla of Ashrafabad. To break open locks because the keys are not brought quickly ; to expose respectable women to the threats of the underlings of office ; to send sweepster women into Zenanas and to seize the jewels of the inmates of Zenanas, are practices which the Governor General cannot tolerate, and which a Local Government ought not to defend. The indulgence of such acts, even where they have been rare and exceptional, as the Governor General believes them to have been in Lucknow, is calculated to destroy the confidence of the people in the justice and considerateness of the Government, and His Excellency desires that it may be clearly understood that they are regarded by the Government of India as indefensible.

The Governor General appreciates the ability with which the plan for the general assessment of the tax throughout the Province of Oudh was designed, and the energy combined with good judgment with which it was carried out. His Excellency specially appreciates the fact that there has been an absence of all complaint against the tax, or the mode of levying it except in the City of Lucknow. Even there the petitions against the tax were, as has been already stated, few. But the general success of the measure, and the prudence and moderation which have, in almost every instance, characterised the proceedings of the Officers entrusted with its execution afford no reason for passing over defects or for excusing faults which are really without excuse. Nothing is to be gained by doing so. On the contrary the Governor General holds it to be truer justice to the Members of the Oudh Commission to declare that such defects and faults have in these very few instances occurred, and at the same time to establish that they are no necessary accompaniment of the measure of taxation as devised by the Chief Commissioner, and as carried out by the great body of his Officers.

A. R. YOUNG.

*Offy Secy to the Govt of India,
with the Govr. Genl.*